



VILLAGE OF MOUNT HOREB

E. Main Street

Mount Horeb, WI 53572

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FINANCE AND PERSONNEL COMMITTEE AGENDA-BUDGET PLANNING

Wednesday, October 2, 2024 at 4:00 PM

Municipal Building Board Room

138 E. Main Street

Mount Horeb, WI

- 1) Call to order
 - a. Roll Call
- 2) Agenda Items
 - a. Consideration of September 4, 2024 Meeting Minutes
 - b. Consideration of September 25, 2024 Meeting Minutes
 - c. Review 2025 Draft Budget - Department Head Presentations
- 3) Future agenda items
 - a. Review Upcoming Meeting Dates and Times
- 4) Meeting adjournment.

UPON REASONABLE NOTICE, EFFORTS WILL BE MADE TO ACCOMMODATE THE NEEDS OF DISABLED INDIVIDUALS THROUGH APPROPRIATE AIDS AND SERVICES. FOR INFORMATION OR TO REQUEST THIS SERVICE, CONTACT ALYSSA GAFFNEY, CLERK, AT 138 E MAIN STREET, MOUNT HOREB, WI (608) 437-9404.

**VILLAGE OF MOUNT HOREB
FINANCE/PERSONNEL COMMITTEE MINUTES
WEDNESDAY, SEPTEMBER 4, 2024**

The Finance/Personnel Committee met in regular session in-person on the above date.

Call to Order/Roll Call: Chair Scott called the meeting to order at 5:30pm. Present were Committee members Hook, Fendrick, and Halverson. Jones arrived after the meeting minutes were approved. Also present were Administrator Owen, Treasurer/Finance Director Schwenn and Village Clerk Gaffney.

Consideration of August 7, 2024 Meeting Minutes: Halverson moved, Scott seconded to approve the minutes. Fendrick and Hook abstained, as they were not present at that meeting. Motion carried.

Finance Director Report: Schwenn presented her Finance Director/Treasurer report. She noted the only change was that the financials are complete through June.

Human Resources Manager Report- Murleau presented her personnel report.

Consideration of updates for Employee Handbook: The committee discussed the changes to the policy. Hook moved, Halverson seconded to approve the updates with the discussed changes.

Future agenda items: None

Meeting Adjournment: There being no further business before the Committee, Jones moved, Fendrick seconded to adjourn the meeting at 5:51pm. Motion carried by unanimous voice vote.

Minutes by Alyssa Gaffney, Village Clerk

**VILLAGE OF MOUNT HOREB
FINANCE/PERSONNEL COMMITTEE MINUTES
SEPTEMBER 25, 2024**

The Finance/Personnel Committee met in special session in-person on the above date.

Call to Order/Roll Call: Chair Scott called the meeting to order at 5:00pm. Present were Committee members Halverson, Fendrick, and Jones. Committee member Hook was absent. Also present were Administrator Owen, Treasurer/Finance Director Schwenn, and Village Clerk Gaffney.

Review 2024 Draft Budget: Owen gave a high-level overview of the first draft of the budget. He and Schwenn fielded questions from the committee.

Review 2025-2029 Capital Improvement Plan: The committee discussed the ARPA funds balance and capital projects.

Review upcoming meeting dates and times: The committee reviewed the timeline of upcoming meeting times.

Meeting Adjournment: There being no further business before the Committee, Jones moved, Halverson seconded to adjourn the meeting at 5:36pm. Motion carried by unanimous voice vote.

Minutes by Alyssa Gaffney, Village Clerk

Tab	Page	Document(s)	Fund
1	1	Index	
2	2	Notes	
	3	Summary by Fund	
	4	Levy Limit Worksheet	
	5	Summary of Wages & Benefits	
	6	FTE Report 2021-2025 Budget	
3	7	General Fund Budget Summary	
	8-18	General Fund Detail	100
4	19	Debt Service Detail by Bond/Loan	
	20	Village Debt Service Budget	300
	21	TID Debt Service Budget	350
5	22-25	2024-2029 Capital Improvement Plan	
	26-27	Capital Projects Budget	400
6	28-30	Library Budget	240
7	31-33	Outreach Budget	230
8	34	Swimming Pool Budget	215
9	35	Employee Retirement Health Insurance Fund Budget	250
10	36-38	TID Fund Budgets	450-460
11	39	Cable Programming Budget	225
	40	Tourism Promotion (Room Tax) Budget	260
	41	Terrace Tree Fund	201
	42	Park Development Fund	200
12	43-45	Electric Utility Budget	910
	46-47	Water Utility Budget	920
	48-49	Wastewater Utility Budget	930
13	50-51	ARPA Funds Planning Summary /Spec. Proj. Fund Budget	205

**Village of Mount Horeb
2025 Budget
Notes**

Department Heads asked to budget tightly this year given state of current pricing inflation rates in every area of spending.

Changes from 09-25-24 Version (Draft #1) to FINAL Draft:

Fund	Account	Original 9/25/2024	10/2/2024	10/16/2024	FINAL	Amount of Change	Notes

Tabs & Pages with Changes:

Levy Limit - Allowable increase in levy, excluding debt levy

Allowable Levy Increase	2.000%
Actual Levy Increase	3.267%
Amount to (cut)/add	(33,004)

**Expenditure Restraint Program (ERP) - Allowable increase in general fund spending
making Village eligible for payment from DOR (\$69,800 in 2025)**

ERP Allowable Increase	4.40%
ERP Actual Increase	-2.86%
Amount to cut / (add)	(561,276)

Capital Expenditures

Village budget, net of expected revenue	1,034,686
12/31/25 Fund balance given current budget	785,376 balance should be at least \$0

Recommendation: (IN PAST 2 Years, we considered use of ARPA funds for some expenditures; can this be done in 2025?)

New Positions: +1

Adding Patrol Officer 2025; 2024 addition became a replacement of terminated officer, \$68,000

Wages

Currently all increases requested are reflected (excluding union): PD, Pool, Rec, Library, FD, Water

CPI decreased 2.3% from 5.4% to 3.2% in 2024

Increases have the following impact:

General Fund	69,070
Other Village Funds	6,502
Utility Funds	32,519
Total	108,091

Recommendation: 2.5% raises for non-union/library/outreach employees (currently reflected in budget, along with other special requests)

ARPA Funds: Summary document added to final page of budget packet. Recommending full distribution in 2025.

VILLAGE OF MOUNT HOREB
2025 FUND SUMMARY

	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	LIBRARY FUNDS	OUTREACH NUTRITION FUNDS	SWIMMING POOL FUND	EMPLOYEE RETIRE INS FUND	TIF DISTRICT FUNDS	OTHER SPECIAL REV FUNDS	TOTAL VILLAGE FUNDS	ENTERPRISE (UTILITY) FUNDS	TOTAL ALL FUNDS
TOTAL REVENUES	9,127,139	2,935,808	4,608,847	823,100	253,429	114,020	43,000	1,717,982	426,097	20,049,423	12,233,039	32,282,462
TOTAL EXPENDITURES	9,480,417	2,935,808	2,547,686	833,014	226,502	167,120	42,500	1,361,840	383,825	17,978,712	12,005,603	29,984,316
EXCESS (DEFICIT)	(353,278)	0	2,061,161	(9,914)	26,927	(53,100)	500	356,142	42,272	2,070,710	227,436	2,298,146
FUND BALANCE JANUARY 1	2,104,622	700,548	(1,275,785)	186,649	286,674	(94,819)	303,386	(333,997)	739,232	2,616,511	27,719,780	30,336,290
FUND BALANCE DECEMBER 31	1,751,344	700,548	785,376	176,735	313,601	(147,919)	303,886	22,145	781,504	4,687,221	27,947,216	32,634,437
PROPERTY TAX CONTRIBUTION	3,118,935	1,757,391	250,000	530,057	50,568	42,000	40,000	1,595,099	0	7,384,050	0	7,384,050

PROPERTY TAXES ARE
SUMMARIZED AS FOLLOWS:

	2024	2025	% CHANGE
GENERAL FUND	3,022,224	3,118,935	3.20%
DEBT SERVICE FUND	1,754,428	1,757,391	0.17%
CAPITAL PROJECTS FUND	250,000	250,000	0.00%
LIBRARY FUND	512,132	530,057	3.50%
OUTREACH/NUTRITION FUND	48,953	50,568	3.30%
SWIMMING POOL FUND	30,700	42,000	36.81%
EMPLOYEE RETIRE. INS. FUND	40,000	40,000	0.00%
TOTAL GENERAL LEVY	5,658,437	5,788,951	2.31% *TOO HIGH
TID INCREMENT	1,578,597	1,595,099	1.05% \$ 16,502.00
TOTAL PROPERTY TAX CONTRIB.	7,237,034	7,384,050	2.03%

OUTSTANDING VILLAGE INDEBTEDNESS (THRU 12/31/2024)

VILLAGE GENERAL OBLIGATION BONDS	10,892,000
VILLAGE GENERAL OBLIGATION DEBT	0
TID #3 GENERAL OBLIGATION BONDS	2,523,000
TID #4 GENERAL OBLIGATION DEBT	0
TID #5 GENERAL OBLIGATION DEBT	3,560,000
UTILITY REVENUE BONDS	20,947,691
UTILITY GENERAL OBLIGATION DEBT	0
TOTALS	37,922,691

ASSESSED VALUE	1,099,480,800	1,191,880,500	8.40%	92,399,700	Assessed Value increase(decrease) from prior year
MIL RATE PER \$1,000 ASSESSED W/OUT TID	5.146463	4.856990	-5.62%		

LEVY LIMIT WORKSHEET

LEVY	2022 ACTUAL /2021 LEVY	2023 ACTUAL /2022 LEVY	2024 BUDGET /2023 LEVY	2025 BUDGET /2024 LEVY	2026 BUDGET /2025 LEVY	2027 BUDGET /2026 LEVY	2028 BUDGET /2027 LEVY	2029 BUDGET /2028 LEVY
General Fund (100)	2,890,576	2,995,706	3,022,224	3,118,935	3,218,741	3,321,741	3,428,036	3,537,734
Library (240)	498,992	506,477	512,132	530,057	551,259	570,553	590,522	614,143
Outreach/Nutrition (230)	39,453	47,343	48,953	50,568	52,237	53,961	55,742	57,581
Capital Projects (400)	270,001	250,000	250,000	250,000	300,000	300,000	300,000	300,000
Revolving Loan	0	0	0	0	0	0	0	0
Employee Retirement Insurance (250)	34,999	38,305	40,000	40,000	50,000	55,000	60,000	65,000
Welcome Center (290)	0	0	0	0	0	0	0	0
Swimming Pool (215)	30,000	29,999	30,700	42,000	42,000	42,000	42,000	42,000
TID Debt Service (350)	52,160	54,342	54,428	55,620	54,540	0	0	0
General Debt Service (300)	1,599,999	1,601,120	1,700,000	1,701,771	1,666,289	1,726,476	1,557,136	1,568,934
TOTAL GENERAL LEVY	5,416,180	5,523,292	5,658,437	5,788,951	5,935,066	6,069,731	6,033,436	6,185,391
GENERAL LEVY % CHANGE	0.73%	1.98%	2.45%	2.31%	2.52%	2.27%	1.66%	1.91%
LEVY LIMIT CALC (W/O DEBT) + PERSONAL PROPERTY TAX AID	3,764,021	3,867,830	3,904,009	4,031,560	4,214,237	4,343,255	4,476,300	4,616,458
LEVY LIMIT % CHANGE	1.11%	2.76%	0.94%	3.27%	4.53%	3.06%	6.22%	6.29%
Allowable difference %	1.11%	2.430%	1.000%	2.00%	2.00%	2.00%	2.00%	2.00%
	21,330	-62,029	57,810					
				0.722%				
			Adjusted Levy Limit	2.722% Actual 2024 Net New Construction				
Assessed Value	761,229,160	873,404,820	1,099,480,800	1,191,880,500	1,215,718,110	1,240,032,472	1,240,032,472	1,264,833,121
Mil rate	7.1150	6.3239	5.1465	4.8570	4.8819	4.8948	4.8655	4.8903
\$250,000 assessed value	\$1,779	\$1,581	\$1,287	\$1,214	\$1,220	\$1,224	\$1,216	\$1,223
Annual change	-\$12	-\$198	-\$294	-\$73	\$6	\$4	-\$4	-\$1
Percent change	-0.67%	-11.12%	-18.62%	-5.62%	0.51%	0.26%	-0.34%	-0.09%
2024 Levy Est Allowable								
5,755,947								
-33,004 levy (too high)/low								

Village of Mount Horeb
Total of Wage & Benefit Line Items from 2025 Budget

	2021	2022	2023	2024	2025	2026	2027	2028	2029
	ACTUAL	ACTUAL	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
General Fund (100)									
Wages	2,000,450	2,039,418	2,135,633	2,461,611	2,570,162	2,628,923	2,672,991	2,734,400	2,781,186
Overtime	145,013	138,538	138,864	133,871	118,723	121,453	122,083	124,839	125,647
Health	467,308	522,544	497,188	508,682	541,796	558,050	574,791	592,034	609,796
Dental	14,720	15,385	23,337	27,263	26,994	27,779	28,585	29,417	30,272
Life	4,189	4,128	4,159	4,173	4,270	4,393	4,519	4,647	4,778
ICI	0	0	0	0	0	0	0	0	0
Retirement	195,497	196,497	223,835	241,391	262,619	270,539	277,408	285,772	293,035
FICA	156,888	159,108	166,255	180,492	205,582	210,286	213,705	218,614	222,255
200 Funds (201,215,225,230,240)									
Wages	496,265	527,224	590,996	688,481	712,376	737,867	757,816	779,622	787,255
Overtime	2,736	2,493	3,050	2,400	3,150	3,150	3,150	3,150	3,150
Health	65,854	77,277	70,494	110,749	111,438	114,243	117,110	120,068	121,584
Dental	1,948	3,305	3,849	5,109	5,931	5,395	5,581	5,769	5,839
Life	541	594	558	686	712	649	667	688	709
ICI	0	0	0	0	0	0	0	0	0
Retirement	22,905	25,872	28,051	34,694	35,892	37,750	39,043	40,408	41,818
FICA	38,199	40,239	49,025	55,866	57,630	60,499	62,135	63,934	64,518
TID Funds (450,455,460)									
Admin Wages	5,000	0	5,000	5,000	5,000	5,000	5,000	2,500	2,500
900 Utility Funds (910,920,930)									
Wages	1,167,537	1,202,392	1,306,566	1,411,420	1,362,140	1,375,762	1,389,519	1,403,414	1,417,448
Overtime	45,919	42,201	34,551	40,126	34,732	34,917	35,105	35,297	35,493
Health	230,753	237,869	545,195	254,927	273,538	281,744	290,196	298,901	307,868
Dental	16,904	17,759	16,567	17,792	17,792	18,326	18,876	19,442	20,025
Life	2,898	2,922	3,458	2,925	3,561	3,668	3,778	3,891	4,008
ICI	0	0	0	0	0	0	0	0	0
Retirement	80,899	89,501	92,538	99,132	96,879	98,606	100,151	101,717	103,304
FICA	88,414	90,162	86,542	97,808	106,861	107,917	108,984	110,061	111,150
Total All Funds									
Wages	3,669,252	3,769,034	4,038,195	4,566,512	4,649,678	4,747,553	4,825,326	4,919,935	4,988,389
Total per 2024 Wages tab					4,726,187				
Wages tab more / (less) than budget tabs					76,509				
Turnover allowance (10% turnover; 60 days to refill)					78,770				
Overtime	193,669	183,232	176,465	176,397	156,605	159,520	160,338	163,286	164,290
Health Insurance	763,914	837,691	1,112,878	874,358	926,772	954,037	982,097	1,011,003	1,039,248
Dental Insurance	33,572	36,449	43,753	50,163	50,717	51,500	53,042	54,628	56,136
Life Insurance	7,628	7,644	8,175	7,784	8,543	8,710	8,964	9,226	9,495
ICI Insurance	0	0	0	0	0	0	0	0	0
WRS Retirement	299,300	311,870	344,424	375,217	395,390	406,895	416,602	427,897	438,157
FICA	283,500	289,510	301,822	334,166	370,073	378,702	384,824	392,610	397,923
Total Wages & Benef	5,250,836	5,435,429	6,025,711	6,384,596	6,557,778	6,706,916	6,831,194	6,978,586	7,093,637
Increase v PY	10.1%	3.5%	10.9%	17.5%	2.7%	2.3%	1.9%	2.2%	1.6%

Notes:

FTE Additions = One--Police dept.
Wages = 2.5% raises reflected, \$76K included in budget for turnover allowance (assuming 10%/60 days to fill)
Health Insurance annual cost = estimating rates up 7.3% over 2024 per notice from ETF
Dental Insurance annual cost = no increase 2025; estimating rates up 3% 2026+
Life Insurance annual cost = 3% increase assumed; rates increase in July each year
Retirement employer contribution = 6.95% & 15.01% WPPA in 2025 (6.9% & 14.33% in 2024)

Village of Mount Horeb
Full-Time Equivalent (FTE) Report
2021-2025

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025 Budget</u>	<u>2025 v 2024</u>	<u>Notes</u>
Village Office	9	8	8	8	8	0	
						0	
Public Services	6.25	7.25	7.25	8	8	0	
Police	17.4	18.1	20.1	20.1	19.1	-1	
						0	
Recreation	2.25	2.25	2.25	2.25	2.25	0	
Outreach	2.5	2.5	2.5	2.5	2.5	0	
						0	
Library	9.7	9.7	9.7	9.7	9.7	0	
						0	
Electric Utility	5.4	5.4	5.4	6	6.15	0.15	15% = Apprentice
Water Utility	2.6	2.6	2.6	2	2	0	
Wastewater Utility	4	4	4	4	4	0	
Total	59.1	59.8	61.8	62.6	61.7	-0.85	

VILLAGE OF MOUNT HOREB
2024 GENERAL FUND BUDGET SUMMARY
(AS REQUIRED BY SECTION 65.90(3))

	2023 ACTUAL	2024 BUDGET	2025 BUDGET	% CHANGE
<u>REVENUES</u>				
TAXES (UTILITY AND OTHER)	470,432	488,230	824,189	68.81%
INTERGOVERNMENTAL REVENUE	879,841	1,088,912	1,005,196	-7.69%
LICENSES & PERMITS	127,907	176,182	178,380	1.25%
FINES, FORFEITURES & PENALTIES	30,698	50,000	50,000	0.00%
PUBLIC CHARGES FOR SERVICES	803,124	871,578	885,181	1.56%
INTERGOVERNMENTAL CHARGES	55,710	57,200	59,488	4.00%
MISCELLANEOUS REVENUE	199,648	336,104	327,354	-2.60%
OTHER FINANCING SOURCES	7,507	8,400	8,400	0.00%
TOTAL REVENUES	<u>2,574,867</u>	<u>3,076,606</u>	<u>3,338,188</u>	8.50%
<u>EXPENDITURES</u>				
GENERAL GOVERNMENT	922,346	963,103	850,281	-11.71%
PUBLIC SAFETY	2,826,159	3,353,848	3,324,961	-0.86%
PUBLIC SERVICES	1,611,445	1,911,379	1,798,366	-5.91%
CULTURE, RECREATION & EDUCATION	384,969	356,636	375,953	5.42%
CONSERVATION & DEVELOPMENT	54,121	268,400	300,400	11.92%
TRANSFER TO OTHER FUNDS	2,528,033	2,636,213	2,670,016	1.28%
CAPITAL OUTLAY	0	0	0	
TOTAL EXPENDITURES	<u>8,327,073</u>	<u>9,489,578</u>	<u>9,319,977</u>	-1.79%
NET-REVENUES OVER (UNDER) EXPEND	(5,752,206)	(6,412,972)	(5,981,789)	
LOCAL PROPERTY TAX	<u>5,520,333</u>	<u>5,658,437</u>	<u>5,788,951</u>	
NET SURPLUS (DEFICIT)	(231,873)	(754,535)	(192,838)	
FUND BALANCE - START OF YEAR	<u>2,336,495</u>	<u>2,104,622</u>	<u>1,350,087</u>	
FUND BALANCE - END OF YEAR	<u>2,104,622</u>	<u>1,350,087</u>	<u>1,157,249</u>	

VILLAGE OF MOUNT HOREB

2025 BUDGET WORKSHEET

waiting for add'l
information

GENERAL FUND		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		Actual	Actual	Actual	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
TAXES												
100-411100-000	PROPERTY TAXES-GENERAL FUND	2,843,093	2,890,576	2,995,706	3,022,224	2,214,035	3,022,224	3,118,935	3,218,741	3,321,741	3,428,036	3,537,734
100-411110-000	PROPERTY TAXES-OTHER FUNDS	2,533,917	2,525,604	2,524,627	2,636,213	2,010,709	2,636,213	2,670,016	2,716,325	2,747,990	2,605,400	2,647,658
100-412200-000	SALES TAX DISCOUNT	80	33	40	30	17	30	30	30	30	30	30
100-413100-000	PAYMENTS IN LIEU OF TAXES-UTIL	406,333	391,698	430,301	443,804	195,600	443,804	452,680	461,733	470,968	480,387	489,995
100-413200-000	TAXES FROM TAX EXEMPT ENTITIES	39,930	39,789	39,613	44,346	26,393	44,346	46,120	47,965	49,883	51,879	53,954
100-418000-000	INTEREST ON TAXES	114	22	478	50	13	50	50	50	50	50	50
TOTAL TAXES		5,823,467	5,847,722	5,990,766	6,146,667	4,446,767	6,146,667	6,613,140	6,444,844	6,590,662	6,565,782	6,729,420
INTERGOVERNMENTAL REVENUE												
100-434100-000	STATE SHARED REVENUES	181,725	179,923	273,988	377,359	0	377,359	386,803	386,803	386,803	386,803	386,803
100-434150-000	STATE SHARED REV-EXPEND RESTRAINT	0	0	0	69,839	0	69,839	69,839	69,839	69,839	69,839	69,839
100-434200-000	STATE FIRE INSURANCE	31,581	33,553	37,631	32,000	0	44,000	45,000	45,000	45,000	45,000	45,000
100-434300-000	STATE EXEMPT COMPUTER AID	2,349	2,349	2,870	3,463	0	3,463	3,463	3,463	3,463	3,463	3,463
100-434400-000	STATE PPT AID	0	4,914	5,666	5,666	5,666	5,666	17,607	17,607	17,607	17,607	17,607
100-435210-000	STATE GRANT - LAW ENFORCEMENT	0	0	29,315	2,000	5,992	6,000	2,000	2,000	2,000	2,000	2,000
100-435300-000	STATE GRANT - TRANSPORTATION	532,585	479,326	506,778	573,716	286,901	573,716	490,000	490,000	490,000	490,000	490,000
100-435400-000	STATE GRANT - RECYCLING	17,850	17,805	17,814	17,000	17,839	17,000	17,000	17,000	17,000	17,000	17,000
100-435500-000	STATE GRANT - PANDEMIC RELIEF	0	0	0	0	0	0	0	0	0	0	0
100-436200-000	STATE PAYMENT IN LIEU OF TAXES	269	269	269	269	269	269	269	269	269	269	269
100-437900-000	SHARED REV MEDICAL ASSIST PROG	3,175	0	5,513	7,600	0	7,600	7,600	7,600	7,600	7,600	7,600
TOTAL INTERGOVERNMENTAL REV		769,534	718,138	879,841	1,088,912	316,667	1,104,912	1,005,196	1,039,580	1,039,580	1,039,580	1,039,580
LICENSES & PERMITS												
100-441100-000	LIQUOR & MALT BEVERAGE LICENSE	20,337	11,233	9,515	10,000	5,380	10,000	10,000	10,000	10,000	10,000	10,000
100-441210-000	OPERATOR LICENSES	2,810	1,450	1,780	3,000	820	3,000	3,000	3,000	3,000	3,000	3,000
100-441220-000	CIGARETTE LICENSES	165	188	200	175	125	175	175	175	175	175	175
100-441250-000	CATV FRANCHISE FEE (35%)	26,569	28,210	23,308	29,782	8,482	29,782	30,229	30,682	31,142	31,609	32,083
100-442110-000	BICYCLE LICENSES	16	2	0	0	0	0	0	0	0	0	0
100-442120-000	DOG & CAT LICENSES-VILL SHARE	3,713	4,392	3,010	4,000	1,996	4,000	4,000	4,000	4,000	4,000	4,000
100-443100-000	BUILDING PERMITS	79,177	106,528	72,880	116,725	36,995	116,725	118,476	120,253	122,057	123,888	125,746
100-444000-000	ZONING PERMITS & FEES	2,550	150	1,530	4,000	1,325	4,000	4,000	4,000	4,000	4,000	4,000
100-445000-000	EROSION CONTROL FEES	11,150	6,050	5,750	7,000	1,500	7,000	7,000	7,000	7,000	7,000	7,000
100-449000-000	OTHER REGULATORY PERMITS & FEE	4,860	11,730	9,934	1,500	7,684	1,500	1,500	1,500	1,500	1,500	1,500
TOTAL LICENSES & PERMITS		151,347	169,932	127,907	176,182	64,306	176,182	178,380	180,610	182,874	185,172	187,504
FINES, FORFEITURES & PENALTIES												
100-451100-000	COURT PENALTIES & COSTS	36,715	28,492	22,732	40,000	10,457	40,000	40,000	40,000	40,000	40,000	40,000
100-451300-000	PARKING VIOLATIONS	6,221	6,820	7,966	10,000	4,599	10,000	10,000	10,000	10,000	10,000	10,000
TOTAL FINES, FORFEITS & PENALTIES		42,936	35,312	30,698	50,000	15,057	50,000	50,000	50,000	50,000	50,000	50,000
PUBLIC CHARGES FOR SERVICES												
100-461100-000	TITLE FEES/OTHER GEN GOV (NT)	5,640	5,345	3,755	5,000	2,160	5,000	5,000	5,000	5,000	5,000	5,000
100-461200-000	LICENSE PUBLICATION FEES (NT)	0	6	0	150	0	150	150	150	150	150	150
100-461300-000	SALE OF MAT. & SUPPLIES (TAX)	1,570	0	0	0	0	0	0	0	0	0	0
100-462100-000	LAW ENFORCE. FEES FOR SERVICES	6,237	64	315	1,000	42	1,000	1,000	1,000	1,000	1,000	1,000
100-464200-000	RECYCLING & GARBAGE INCOME	474,554	467,238	482,895	540,128	269,815	539,630	553,631	567,472	581,659	596,200	611,105
100-467200-000	PARK SHELTER FEES (TAX)	5,652	8,522	5,711	6,000	5,437	6,000	6,000	6,000	6,000	6,000	6,000
100-467210-000	BALL FIELD FEES (TAX)	692	664	758	700	0	700	800	800	800	800	800
100-467215-000	BALL FIELD FEES-YOUTH ORG (NT)	0	0	0	0	0	0	0	0	0	0	0
100-467340-000	SWIMMING POOL (TAX)	0	47	0	0	0	0	0	0	0	0	0
100-467410-000	RECREATION PROGRAM (TAX)	10,027	11,420	10,742	9,000	6,387	9,000	9,000	9,000	9,000	9,000	9,000
100-467415-000	RECREATION PROG (NT)	194,434	251,954	235,503	250,000	155,129	250,000	250,000	250,000	250,000	250,000	250,000
100-467418-000	WPRA TICKET PROGRAM REV (NT)	4,891	5,961	8,430	4,000	1,068	9,500	4,000	4,000	4,000	4,000	4,000
100-467430-000	COMMUNITY CENTER (NT)	145	0	0	0	0	0	0	0	0	0	0
100-467435-000	COMMUNITY CENTER-PRIVATE(TAX)	0	0	0	350	0	350	350	350	350	350	350
100-467844-000	VENDING MACHINE COMMISSION(TX)	1,064	832	888	250	130	250	250	250	250	250	250
100-467847-000	RECREATION SPONSORSHIP REVENUE	475	5,070	2,890	5,000	2,000	5,000	5,000	5,000	5,000	5,000	5,000

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GENERAL FUND		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		Actual	Actual	Actual	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
100-469000-000	MISCELLANEOUS REVENUE	52,794	53,412	51,236	50,000	25,287	50,000	50,000	50,000	50,000	50,000	50,000
	TOTAL PUBLIC CHARGES FOR SERVICE	758,175	810,535	803,124	871,578	467,455	876,580	885,181	899,022	913,209	927,750	942,655
	INTERGOVERNMENTAL CHARGES											
100-470000-000	INTERGOVERN. CHARGES-SERVICES	75,272	53,356	55,710	57,200	31,448	57,200	59,488	61,868	64,343	66,917	69,594
	MISCELLANEOUS REVENUE											
100-481100-000	INVESTMENT INTEREST	14,026	32,695	154,183	60,000	57,114	60,000	60,000	60,000	60,000	60,000	60,000
100-481101-000	CAPITAL LEASE REV-INTEREST			548	0	548	0	0	0	0	0	0
100-481200-000	MARKET ADJUSTMENT-INVESTMENT	0	0	0	0	0	0	0	0	0	0	0
100-481500-000	LANDMARKS FOUNDATION INTEREST	0	0	0	0	0	0	0	0	0	0	0
100-482500-000	NORSK GOLF PROPERTY LEASE	7,200	7,121	7,285	7,800	4,086	7,800	7,800	7,800	7,800	7,800	7,800
100-482900-000	RENT-MUNICIPAL BUILDINGS	33,804	33,804	33,804	33,804	16,902	33,804	33,804	33,804	33,804	33,804	33,804
100-483000-000	PROPERTY & EQUIPMENT SALES	60	0	0	0	0	0	0	0	0	0	0
100-484000-000	COMPENSATION-FIXED ASSET LOSS	400	0	0	1,500	0	1,500	1,500	1,500	1,500	1,500	1,500
100-485000-000	CONTRIBUTIONS-ORG & INDIVIDUAL	54,914	0	0	210,000	6,550	6,550	210,000	0	0	0	0
100-485500-000	CONTRIBUTIONS-K9 PROGRAM	0	17,866	200	0	200	0	0	0	0	0	0
100-485100-000	REC DEPT CONTRIBUTIONS	625	10	145	0	210	0	0	0	0	0	0
100-489000-000	REFUND OF PRIOR YEARS EXPENSE	23,447	0	3,483	23,000	478	23,000	14,250	14,250	14,250	14,250	14,250
	TOTAL MISCELLANEOUS REVENUE	134,476	91,496	199,648	336,104	86,088	132,654	327,354	117,354	117,354	117,354	117,354
	OTHER FINANCING SOURCES											
100-491300-000	LANDMARKS CONTRACT PAYMENT	0	0	0	0	0	0	0	0	0	0	0
100-492200-000	TRANSFER FROM OTHER FUNDS	8,922	2,194	7,507	8,400	0	8,400	8,400	8,400	8,400	8,400	8,400
100-492600-000	TRANSFER FROM UTILITY FUNDS	0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	7,764,128	7,728,685	8,095,201	8,735,043	5,427,788	8,552,595	9,127,139	8,801,678	8,966,422	8,960,955	9,144,507
	EXPENDITURES	2,387,119	2,312,505	2,574,867								
	GENERAL GOVERNMENT											
	VILLAGE BOARD											
100-511000-111	REGULAR WAGES	22,131	22,131	22,000	22,000	11,000	22,000	22,000	22,000	22,000	22,000	22,000
100-511000-136	FICA	1,694	1,693	1,683	1,683	842	1,683	1,683	1,683	1,683	1,683	1,683
100-511000-320	FEES & DUES	5,842	12,504	275	6,839	7,108	7,108	7,330	7,697	8,081	8,485	8,910
100-511000-330	MILEAGE REIMBURSEMENT	0	0	0	600	0	0	600	600	600	600	600
100-511000-335	TRAINING	0	0	103	1,000	0	0	1,000	1,000	1,000	1,000	1,000
100-511000-390	MISCELLANEOUS EXPENDITURES	7,103	1,771	1,434	1,000	512	1,000	1,000	1,000	1,000	1,000	1,000
	TOTAL VILLAGE PRESIDENT	36,769	38,099	25,495	33,122	19,462	31,791	33,464	33,980	34,364	34,768	35,193
	MUNICIPAL COURT											
100-512000-111	REGULAR WAGES	29,718	29,767	29,651	31,053	18,238	31,053	31,645	31,645	31,645	31,645	31,645
100-512000-122	OVERTIME	751	692	639	500	323	500	500	500	500	500	500
100-512000-131	HEALTH	3,817	3,759	3,534	8,100	1,973	3,945	4,233	4,360	4,491	4,626	4,765
100-512000-132	DENTAL	364	383	575	148	298	596	500	515	530	546	562
100-512000-133	LIFE	152	156	158	155	81	155	160	165	170	175	180
100-512000-134	ICI	0	0	0	0	0	0	0	0	0	0	0
100-512000-135	RETIREMENT	1,543	1,450	1,614	1,680	845	1,680	1,734	1,744	1,754	1,764	1,774
100-512000-136	FICA	2,323	2,260	2,327	2,414	1,328	2,414	2,459	2,459	2,459	2,459	2,459
100-512000-220	UTILITIES	468	431	436	408	0	521	521	531	542	553	564
100-512000-310	OFFICE SUPPLIES	402	103	215	250	9	50	250	250	250	250	250
100-512000-315	POSTAGE	367	208	174	300	93	185	200	200	200	200	200
100-512000-335	TRAINING	1,346	1,222	1,120	2,241	845	1,200	1,500	1,500	1,500	1,500	1,500
100-512000-390	MISCELLANEOUS EXPENDITURES	950	1,061	2,601	1,200	16	100	1,200	1,200	1,200	1,200	1,200
100-512000-510	INSURANCE/BOND EXPENSE	0	220	0	220	200	200	0	220	0	220	0
100-512000-810	EQUIPMENT	0	0	85	700	0	0	0	0	0	0	0
	TOTAL MUNICIPAL COURT	42,202	41,710	43,127	49,369	24,248	42,599	44,902	45,289	45,241	45,638	45,599
	LEGAL											

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GENERAL FUND		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		Actual	Actual	Actual	BUDGET	Actual	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
100-513000-210	GENERAL VILLAGE-FEES & EXPENSE	9,289	10,825	33,643	18,000	19,414	25,000	18,000	18,000	18,000	18,000	18,000
100-513000-211	COURT - FEES & EXPENSE	30,826	35,959	41,362	15,000	9,503	19,006	15,000	15,000	15,000	15,000	15,000
	TOTAL LEGAL	40,115	46,784	75,005	33,000	28,917	44,006	33,000	33,000	33,000	33,000	33,000
	LABOR RELATIONS											
100-513100-210	FEES & EXPENSE	0	0	0	0	0	0	0	0	0	0	0
	CODIFICATION OF ORDINANCES											
100-513200-210	CONTRACTUAL SERVICES	5,417	1,217	1,195	7,000	0	7,000	7,000	7,000	7,000	3,500	3,500
	ADMINISTRATION											
100-514100-111	REGULAR WAGES	102,557	72,224	61,336	60,936	32,178	60,936	124,839	127,336	129,882	132,480	135,130
100-514100-122	OVERTIME	0	0	0	0	0	0	0	0	0	0	0
100-514100-131	HEALTH	14,187	10,240	13,843	31,729	10,250	20,499	21,996	22,656	23,336	24,036	24,757
100-514100-132	DENTAL	676	193	640	149	332	665	665	685	706	727	749
100-514100-133	LIFE	226	99	76	134	47	134	138	142	146	150	155
100-514100-134	ICI	0	0	0	0	0	0	0	0	0	0	0
100-514100-135	RETIREMENT	7,304	4,829	4,112	4,205	2,185	4,205	8,676	8,901	9,131	9,366	9,608
100-514100-136	FICA	8,320	5,829	4,968	4,662	2,771	4,662	9,550	9,741	9,936	10,135	10,337
100-514100-320	FEES & DUES	1,230	965	1,104	1,716	339	1,000	1,742	1,768	1,795	1,822	1,849
100-514100-330	MILEAGE REIMBURSEMENT	0	0	85	750	32	150	750	750	750	750	750
100-514100-335	TRAINING	1,810	1,037	1,296	5,000	1,407	1,500	5,000	5,000	5,000	5,000	5,000
100-514100-390	MISCELLANEOUS EXPENDITURES	2,574	8,672	7,942	2,000	6,032	7,000	4,240	4,240	4,240	4,240	4,240
100-514100-810	EQUIPMENT	57	0	0	0	533	533	0	1,500	0	0	0
	TOTAL ADMINISTRATION	138,941	104,088	95,403	111,281	56,106	101,284	177,596	182,719	184,923	188,706	192,575
	CLERK											
100-514200-111	REGULAR WAGES	62,074	62,205	66,801	68,760	34,774	68,760	117,684	120,038	122,438	124,887	127,385
100-514200-122	OVERTIME	941	4,015	1,861	2,000	2,052	4,200	2,000	3,000	2,000	3,000	2,000
100-514200-131	HEALTH	17,719	17,399	16,764	38,424	8,220	16,439	17,639	18,168	18,713	19,274	19,852
100-514200-132	DENTAL	963	991	1,556	367	718	1,435	1,400	1,442	1,485	1,530	1,576
100-514200-133	LIFE	196	199	208	208	116	208	214	220	227	234	241
100-514200-134	ICI	0	0	0	0	0	0	0	0	0	0	0
100-514200-135	RETIREMENT	4,256	4,270	4,624	4,882	2,533	4,882	8,318	8,600	8,748	9,042	9,199
100-514200-136	FICA	4,480	4,655	4,857	5,413	2,631	5,413	9,156	9,412	9,520	9,783	9,898
100-514200-320	FEES & DUES	147	130	65	130	215	215	130	130	130	130	130
100-514200-330	MILEAGE REIMBURSEMENT	0	0	269	500	9	100	600	500	600	600	600
100-514200-335	TRAINING & TRAVEL	1,619	476	1,489	2,500	646	1,200	2,500	2,500	2,500	2,500	2,500
100-514200-810	EQUIPMENT	0	823	0	0	0	0	0	0	0	0	0
	TOTAL CLERK	92,395	95,163	98,493	123,184	51,913	102,852	159,641	164,010	166,361	170,981	173,381
	GENERAL PERSONNEL											
100-514300-111	EMPLOYEE INCENTIVES	0	30	177	600	0	600	600	600	600	600	600
	ELECTIONS											
100-514400-111	REGULAR WAGES	7,311	15,947	8,820	20,000	5,529	20,000	10,000	18,000	10,000	18,000	10,000
100-514400-122	OVERTIME	1	0	16	50	19	50	50	125	50	50	50
100-514400-131	HEALTH	1,220	1,161	1,124	2,576	399	798	856	882	908	935	963
100-514400-132	DENTAL	51	47	83	14	27	54	50	52	54	56	58
100-514400-133	LIFE	3	3	4	2	4	2	2	2	2	2	2
100-514400-134	ICI	0	0	0	0	0	0	0	0	0	0	0
100-514400-135	RETIREMENT	178	156	196	1,383	107	1,383	698	1,267	707	1,276	715
100-514400-136	FICA	206	207	236	200	131	200	769	1,387	769	1,381	769
100-514400-245	MAINTENANCE-CONTRACTUAL	825	0	1,733	1,173	0	1,173	1,196	1,220	1,244	1,269	1,294
100-514400-310	OFFICE SUPPLIES	1,099	1,200	2,329	1,000	821	1,000	1,000	200	1,000	200	200
100-514400-315	POSTAGE	1,494	3,151	1,109	4,000	1,016	4,000	2,310	2,310	2,310	2,310	2,310
100-514400-328	PRINTING & PUBLICATIONS	1,348	1,552	1,422	2,000	1,639	2,000	3,000	1,500	2,000	1,500	1,500
100-514400-330	MILEAGE REIMBURSEMENT	0	158	63	200	0	200	200	200	200	200	200

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GENERAL FUND		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		Actual	Actual	Actual	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
100-514400-335	TRAINING	0	225	18	200	29	200	0	0	0	0	0
100-514400-390	MISCELLANEOUS EXPENDITURES	843	1,403	1,029	100	639	1,300	1,000	1,500	500	1,500	500
100-514400-810	EQUIPMENT	0	120	1,593	2,000	2,349	2,500	0	4,000	0	0	0
TOTAL ELECTIONS		14,582	25,331	19,775	34,898	12,709	34,860	21,131	32,645	19,744	28,679	18,561
OTHER OFFICE EXPENSE												
100-514500-210	EMPLOYEE BENEFITS EXPENSE	1,888	3,318	2,044	2,000	3,210	3,710	2,208	2,208	2,208	2,208	2,208
100-514500-220	INVESTMENT FEES & EXPENSE	0	0	0	0	0	0	0	0	0	0	0
100-514500-245	MAINT-OFFICE MACHINE CONTRACTS	30,032	24,240	32,928	25,000	13,691	30,000	66,240	67,565	68,916	70,294	71,700
100-514500-310	OFFICE SUPPLIES	3,795	5,325	4,757	5,000	1,586	3,200	5,000	5,000	5,000	5,000	5,000
100-514500-315	POSTAGE	1,063	812	1,393	1,200	516	1,200	1,325	1,425	1,532	1,647	1,771
100-514500-328	PRINTING & PUBLICATIONS	2,277	4,121	1,811	2,500	799	1,600	2,575	2,652	2,732	2,814	2,898
100-514500-390	TECHNOLOGY EXPENSE	17,668	17,228	24,402	18,000	16,060	18,000	18,540	19,096	19,669	20,259	20,867
100-514500-810	EQUIPMENT	222	5,390	22,231	30,750	5,814	13,759	12,208	11,808	5,608	31,758	10,000
TOTAL OTHER OFFICE EXPENSE		56,947	60,435	89,567	84,450	41,676	71,469	108,096	109,754	105,665	133,980	114,444
ACCOUNTING												
100-515100-210	CONTRACTUAL SERVICES	39,678	42,636	49,000	46,988	42,966	46,988	48,398	49,850	51,346	52,886	54,473
TREASURER												
100-515200-111	REGULAR WAGES	112,352	115,411	128,823	134,622	66,366	134,622	90,082	91,884	93,721	95,596	97,508
100-515200-122	OVERTIME	6,487	3,446	4,909	6,500	2,589	6,500	6,000	6,000	6,000	6,000	6,000
100-515200-131	HEALTH	17,344	21,248	19,188	43,980	10,695	21,391	22,952	23,641	24,350	25,081	25,833
100-515200-132	DENTAL	1,072	1,072	1,344	326	800	1,599	1,600	1,648	1,697	1,748	1,800
100-515200-133	LIFE	263	435	402	313	146	313	322	332	342	352	363
100-515200-134	ICI	0	0	0	0	0	0	0	0	0	0	0
100-515200-135	RETIREMENT	7,744	7,292	8,967	9,737	4,743	9,737	6,678	6,842	7,010	7,183	7,359
100-515200-136	FICA	8,789	8,868	9,987	10,796	5,058	10,796	7,350	7,488	7,629	7,772	7,918
100-515200-315	POSTAGE	1,230	2,406	2,026	1,813	0	1,813	2,295	2,352	2,411	2,471	2,533
100-515200-320	FEES & DUES	739	533	29	850	50	200	850	850	850	850	850
100-515200-328	PRINTING AND PUBLICATIONS	260	707	240	480	106	200	480	480	480	480	480
100-515200-330	MILEAGE REIMBURSEMENT	0	63	0	750	0	300	750	750	750	750	750
100-515200-335	TRAINING	258	2,365	2,093	4,000	804	4,000	4,500	4,500	4,500	4,500	4,500
100-515200-810	EQUIPMENT	0	1,699	0	0	0	0	0	1,400	0	0	0
TOTAL TREASURER		156,538	165,544	178,007	214,166	91,356	191,471	143,858	148,166	149,740	152,782	155,894
ASSESSMENT OF PROPERTY												
100-515300-210	CONTRACTUAL SERVICES	13,040	20,103	20,030	20,000	15,920	20,000	20,000	20,000	22,000	22,000	22,000
100-515300-328	PRINTING & PUBLICATIONS	74	164	148	175	30	175	175	175	175	175	175
TOTAL ASSESSMENT OF PROPERTY		13,114	20,267	20,178	20,175	15,950	20,175	20,175	20,175	22,175	22,175	22,175
MUNICIPAL BUILDING												
100-516000-111	REGULAR WAGES	2,054	13,436	16,183	10,000	3,437	10,000	11,000	11,000	11,000	11,000	11,000
100-516000-122	OVERTIME	62	0	0	0	0	0	0	0	0	0	0
100-516000-131	HEALTH	845	1,893	872	1,998	165	331	355	366	377	388	400
100-516000-132	DENTAL	36	32	55	23	11	23	24	25	26	27	28
100-516000-133	LIFE	7	20	9	34	2	34	35	36	37	38	39
100-516000-134	ICI	0	0	0	0	0	0	0	0	0	0	0
100-516000-135	RETIREMENT	143	335	188	690	38	690	765	769	773	778	782
100-516000-136	FICA	147	980	1,218	765	258	765	842	842	842	842	842
100-516000-220	UTILITIES	16,376	17,702	18,439	17,340	7,818	17,340	17,687	18,041	18,402	18,770	19,145
100-516000-240	REPAIRS & MAINT - CONTRACTUAL	29,116	28,722	31,926	21,000	14,646	27,000	27,000	27,000	27,000	27,000	27,000
100-516000-350	MAINTENANCE SUPPLIES	1,438	2,608	753	3,100	556	3,100	3,193	3,289	3,388	3,490	3,595
100-516000-390	MISCELLANEOUS EXPENDITURES	3,055	1,192	900	750	486	750	750	750	750	750	750
100-516000-810	EQUIPMENT	0	0	2,224	0	0	0	0	0	0	0	0
100-516000-820	BUILDING REPAIRS	0	1,161	17,160	0	0	0	0	0	0	0	0
TOTAL MUNICIPAL BUILDING		53,279	68,081	89,926	55,700	27,418	60,033	61,650	62,118	62,595	63,083	63,581

VILLAGE OF MOUNT HOREB

2025 BUDGET WORKSHEET

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GENERAL FUND		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		Actual	Actual	Actual	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
NONDEPARTMENTAL INSURANCE & BONDS												
100-519300-510	PROPERTY & LIABILITY	107,895	114,114	132,866	148,171	66,659	148,171	149,208	151,446	153,718	156,024	158,364
100-519300-511	UNEMPLOYMENT	2,853	4,349	4,132	1,000	4,614	4,614	2,000	2,000	2,000	2,000	2,000
TOTAL NONDEPT INSURANCE & BONDS		110,748	118,463	136,998	149,171	71,272	152,785	151,208	153,446	155,718	158,024	160,364
WRITTEN OFF PROPERTY TAXES												
100-519800-390	WRITTEN OFF PROPERTY TAXES	58	0	0	0	2,148	0	0	0	0	0	0
PRIOR YEARS EXPENDITURES												
100-519900-390	ADDITIONAL EXPENSE PRIOR YEARS	0	0	0	0	0	0	0	0	0	0	0
TOTAL GENERAL GOVERNMENT		800,784	827,849	922,346	963,103	486,142	907,913	1,010,721	1,042,752	1,038,471	1,088,802	1,073,339
PUBLIC SAFETY												
POLICE ADMINISTRATION												
100-521100-111	REGULAR WAGES	360,147	469,985	457,363	514,922	260,629	514,922	534,050	544,731	555,626	566,738	578,073
100-521100-113	REGULAR WAGES-BLDG MAINT	(1,149)	255	648	1,100	0	1,100	1,000	1,000	1,000	1,000	1,000
100-521100-122	OVERTIME	14,810	24,086	21,151	15,000	24,277	48,555	35,000	35,000	35,000	35,000	35,000
100-521100-131	HEALTH	55,470	102,410	107,423	246,214	60,072	120,145	128,915	132,782	136,765	140,868	145,094
100-521100-132	DENTAL	2,024	3,762	5,945	1,835	3,646	7,293	7,300	7,519	7,745	7,977	8,216
100-521100-133	LIFE	898	916	1,025	871	537	871	897	924	952	981	1,010
100-521100-134	ICI	0	0	0	0	0	0	0	0	0	0	0
100-521100-135	RETIREMENT	39,143	48,209	55,125	35,606	36,085	35,606	37,186	38,147	39,131	40,139	41,172
100-521100-136	FICA	28,093	36,733	35,479	38,765	20,945	38,765	43,609	44,426	45,259	46,109	46,977
100-521100-220	UTILITIES	55,065	65,993	62,664	78,588	34,529	78,588	80,160	81,763	83,398	85,066	86,767
100-521100-240	BUILDING MAINT. CONTRACTUAL	20,128	20,078	20,679	24,000	11,100	24,000	24,000	24,000	24,000	24,000	24,000
100-521100-245	MAINT-OFFICE MACHINE CONTRACTS	1,953	1,783	1,681	5,000	868	5,000	5,000	5,000	5,000	5,000	5,000
100-521100-249	MISCELLANEOUS-CONTRACTUAL	59	4,361	7,613	2,500	6,115	6,500	2,500	2,575	2,652	2,732	2,814
100-521100-310	OFFICE SUPPLIES	2,117	1,535	3,218	1,500	825	1,500	1,750	1,800	1,800	1,850	1,850
100-521100-315	POSTAGE	362	213	265	500	239	500	500	500	500	500	500
100-521100-320	FEES & DUES	295	615	340	300	490	500	300	300	300	300	300
100-521100-325	SUBSCRIPTIONS	0	0	96	200	0	200	200	200	200	200	200
100-521100-335	TRAINING	6,581	8,338	9,262	9,000	728	9,000	9,000	9,000	9,000	9,000	9,000
100-521100-340	OPERATING SUPPLIES	1,221	3,305	2,636	750	1,143	1,500	750	750	750	750	750
100-521100-345	CLOTHING ALLOWANCE	1,671	3,074	9,558	2,500	632	2,500	2,500	2,500	2,500	2,500	2,500
100-521100-350	MAINTENANCE	1,433	404	675	750	1,237	1,500	750	750	750	750	750
100-521100-380	PUBLIC RELATIONS EXPENDITURES	650	1,715	849	1,250	44	1,250	1,250	1,250	1,250	1,250	1,250
100-521100-390	MISCELLANEOUS EXPENDITURES	1,403	2,374	1,453	1,000	2,866	3,000	2,100	2,100	2,100	2,100	2,100
100-521100-395	TECHNOLOGY EXPENSE	26,405	24,587	55,239	23,983	17,677	23,983	24,702	25,444	26,207	26,993	27,803
100-521100-810	EQUIPMENT	6,246	196	4,687	0	1,375	0	0	0	0	0	0
TOTAL POLICE ADMINISTRATION		625,026	824,929	865,073	1,006,134	486,060	926,778	943,419	962,461	981,885	1,001,804	1,022,125
POLICE PATROL												
100-521200-111	REGULAR WAGES	809,374	749,379	810,900	897,270	452,121	897,270	970,554	999,671	1,029,661	1,060,551	1,092,368
100-521200-112	REGULAR WAGES - PART TIME	4,282	0	4,719	18,000	3,388	18,000	0	0	0	0	0
100-521200-122	OVERTIME	86,309	75,761	71,545	53,560	52,196	53,560	55,167	56,822	58,527	60,283	62,091
100-521200-131	HEALTH	147,164	151,848	134,661	243,748	82,871	165,742	177,841	183,176	188,671	194,331	200,161
100-521200-132	DENTAL	4,577	3,281	5,184	6,814	3,293	6,586	6,500	6,695	6,896	7,103	7,316
100-521200-133	LIFE	1,068	785	727	765	403	765	788	812	836	861	887
100-521200-134	ICI	0	0	0	0	0	0	0	0	0	0	0
100-521200-135	RETIREMENT	103,999	100,840	112,022	136,159	67,194	136,159	153,961	159,108	164,425	169,918	175,593
100-521200-136	FICA	66,878	62,664	64,422	70,725	34,606	70,725	78,468	80,822	83,246	85,744	88,316
100-521200-249	MISCELLANEOUS-CONTRACTUAL	0	0	388	2,000	0	2,000	2,000	2,000	2,000	2,000	2,000
100-521200-345	CLOTHING ALLOWANCE	8,861	11,537	7,531	7,500	8,787	7,500	7,500	7,500	7,500	7,500	7,500
100-521200-370	GASOLINE & OIL	20,530	26,372	24,706	20,600	14,196	20,600	21,218	21,855	22,511	23,186	23,882
100-521200-375	VEHICLE MAINTENANCE	9,136	12,445	9,760	10,000	7,797	10,000	10,000	10,000	10,000	10,000	10,000
100-521200-390	MISCELLANEOUS EXPENDITURES	4,592	4,461	1,152	4,000	439	4,000	7,400	7,400	7,400	7,400	7,400
100-521200-810	EQUIPMENT	12,749	12,454	14,483	13,000	3,460	13,000	8,500	8,500	8,500	8,500	8,500
TOTAL POLICE PATROL		1,279,518	1,211,827	1,262,200	1,484,142	730,750	1,405,907	1,499,897	1,544,361	1,590,173	1,637,377	1,686,014

VILLAGE OF MOUNT HOREB

2025 BUDGET WORKSHEET

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GENERAL FUND		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		Actual	Actual	Actual	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
CRIME INVESTIGATION												
100-521300-340	OPERATING SUPPLIES	640	193	1,148	1,000	166	1,000	1,000	1,000	1,000	1,000	1,000
100-521300-349	DRUG INVESTIGATION EXPENSE	452	53	69	139	0	139	139	139	139	139	139
100-521300-390	MISCELLANEOUS EXPENDITURES	176	415	37	200	225	200	200	200	200	200	200
TOTAL CRIME INVESTIGATION		1,268	661	1,254	1,339	391	1,339	1,339	1,339	1,339	1,339	1,339
POLICE TRAINING												
100-521500-111	REGULAR WAGES	1,984	394	0	0	0	0	0	0	0	0	0
100-521500-112	REGULAR WAGES - PART TIME	0	0	0	0	0	0	0	0	0	0	0
100-521500-122	OVERTIME	0	0	0	0	0	0	0	0	0	0	0
100-521500-131	HEALTH	299	0	8,797	20,163	3,746	3,746	0	0	0	0	0
100-521500-132	DENTAL	53	0	0	0	0	0	0	0	0	0	0
100-521500-133	LIFE	7	0	54	0	22	22	0	0	0	0	0
100-521500-134	ICI	0	0	0	0	0	0	0	0	0	0	0
100-521500-135	RETIREMENT	398	0	4,268	0	1,774	1,774	0	0	0	0	0
100-521500-136	FICA	266	0	2,299	0	854	0	0	0	0	0	0
100-521500-330	MILEAGE REIMBURSEMENT	318	405	328	1,000	237	500	1,000	1,000	1,000	1,000	1,000
100-521500-335	TRAINING	10,835	5,133	13,835	10,000	1,670	5,000	10,000	10,000	10,000	10,000	10,000
100-521500-340	OPERATING SUPPLIES	3,544	1,093	3,946	2,000	115	1,000	2,060	2,122	2,186	2,252	2,320
100-521500-390	MISCELLANEOUS EXPENDITURES	338	0	360	400	0	200	400	400	400	400	400
TOTAL POLICE TRAINING		18,042	7,024	33,886	33,563	8,418	12,242	13,460	13,522	13,586	13,652	13,720
CROSSING GUARDS												
100-521600-111	REGULAR WAGES	4,509	5,811	5,460	7,800	4,260	7,800	6,500	6,500	6,500	6,500	6,500
100-521600-136	FICA	345	445	418	597	326	597	497	497	497	497	497
100-521600-390	MISCELLANEOUS EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0
TOTAL CROSSING GUARDS		4,854	6,255	5,878	8,397	4,586	8,397	6,997	6,997	6,997	6,997	6,997
FIRE PROTECTION												
100-522000-290	FIRE DISTRICT CHARGES	527,514	557,300	568,586	757,798	435,479	757,798	792,572	816,349	840,839	866,064	892,046
INSPECTION												
100-524000-249	MISCELLANEOUS-CONTRACTUAL	51,433	72,002	71,218	44,000	31,806	44,000	44,000	44,000	44,000	44,000	44,000
100-524000-250	WEIGHTS & MEASURES PROGRAM EXP	2,400	2,400	1,200	2,400	2,250	2,250	2,400	2,400	2,400	2,400	2,400
100-524000-328	PRINTING & PUBLICATIONS	87	0	0	0	160	160	0	0	0	0	0
100-524000-810	INSPECTION EQUIPMENT	1,704	0	0	0	0	0	0	0	1,500	0	0
TOTAL INSPECTION		55,623	74,402	72,418	46,400	34,216	46,410	46,400	46,400	47,900	46,400	46,400
EMERGENCY WARNING SYSTEM												
100-525000-290	SIREN MAINTENANCE	0	0	0	1,000	0	1,000	1,000	1,000	1,000	1,000	1,000
EMERGENCY COMMUNICATION SYSTEM												
100-526000-290	DANECOM EXPENDITURES	14,485	11,971	16,865	15,076	3,165	18,219	19,877	19,878	20,872	21,916	23,012
TOTAL PUBLIC SAFETY		2,526,330	2,694,369	2,826,159	3,353,848	1,703,065	3,178,089	3,324,961	3,412,306	3,504,591	3,596,548	3,692,653
PUBLIC SERVICES												
HIGHWAY & STREET ADMINISTRATION												
100-531000-111	REGULAR WAGES	62,366	72,305	77,497	80,000	34,550	80,000	81,000	82,620	84,272	85,958	87,677
100-531000-122	OVERTIME	354	954	462	500	574	500	500	500	500	500	500
100-531000-131	HEALTH	12,934	14,675	14,765	33,842	7,187	14,373	15,423	15,886	16,362	16,853	17,359
100-531000-132	DENTAL	503	709	1,094	834	494	989	900	900	900	900	900
100-531000-133	LIFE	188	220	344	199	188	199	199	199	199	199	199
100-531000-134	ICI	0	0	0	0	0	0	0	0	0	0	0
100-531000-135	RETIREMENT	4,236	4,805	5,370	5,555	2,519	5,555	5,664	5,810	5,959	6,113	6,269
100-531000-136	FICA	4,671	5,484	5,923	6,158	2,708	6,158	6,235	6,359	6,485	6,614	6,746

VILLAGE OF MOUNT HOREB

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GENERAL FUND		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		Actual	Actual	Actual	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
100-531000-210	GENERAL VILLAGE ENGINEERING	7,462	9,500	13,955	5,000	3,054	5,000	5,000	5,000	5,000	5,000	5,000
100-531000-249	OFFICE EXPENSES	1,242	2,238	1,789	1,500	553	1,500	1,500	1,500	1,500	1,500	1,500
100-531000-335	TRAINING	4,593	3,853	3,648	5,500	1,538	5,500	5,500	5,500	5,500	5,500	5,500
100-531000-380	TECHNOLOGY EXPENSE	805	0	0	500	385	500	500	500	500	500	500
100-531000-390	UNIFORM EXPENSE	5,424	4,440	6,468	5,250	1,777	5,250	5,250	5,250	5,250	5,250	5,250
TOTAL HIGHWAY & STREET ADMIN		104,776	119,183	131,314	144,838	55,528	125,524	127,671	130,023	132,428	134,887	137,399
VILLAGE GARAGE												
100-532300-111	REGULAR WAGES	19,367	10,205	15,831	18,000	10,943	18,000	17,000	17,000	17,000	17,000	17,000
100-532300-122	OVERTIME	392	416	0	0	221	0	0	0	0	0	0
100-532300-131	HEALTH	7,132	3,909	4,480	10,269	3,541	7,083	7,600	7,828	8,063	8,305	8,554
100-532300-132	DENTAL	210	63	266	10	201	402	400	412	424	437	450
100-532300-133	LIFE	40	38	33	69	32	69	71	73	75	77	79
100-532300-134	ICI	0	0	0	0	0	0	0	0	0	0	0
100-532300-135	RETIREMENT	1,317	679	1,078	1,242	770	1,242	1,182	1,188	1,195	1,202	1,209
100-532300-136	FICA	1,405	711	1,123	1,121	774	1,121	1,301	1,301	1,301	1,301	1,301
100-532300-220	UTILITIES	6,995	9,064	9,106	11,643	2,986	11,643	11,876	12,113	12,355	12,602	12,854
100-532300-340	OPERATING SUPPLIES	15,943	16,567	14,225	16,000	6,345	16,000	16,320	16,646	16,979	17,319	17,665
100-532300-810	EQUIPMENT	1,589	1,631	7,230	6,250	110	6,250	6,250	6,250	6,250	6,250	6,250
100-532300-820	BUILDING REPAIRS	0	1,727	374	500	122	500	500	500	500	500	500
TOTAL VILLAGE GARAGE		54,391	45,010	53,746	65,104	26,045	62,310	62,499	63,311	64,142	64,993	65,862
STREET MACHINERY												
100-532400-111	REGULAR WAGES	32,168	33,783	24,300	29,000	12,390	29,000	32,000	32,000	32,000	32,000	32,000
100-532400-122	OVERTIME	0	0	181	0	72	0	0	0	0	0	0
100-532400-131	HEALTH	10,092	10,743	6,323	14,493	3,853	7,707	8,269	8,517	8,773	9,036	9,307
100-532400-132	DENTAL	448	434	440	62	210	421	420	433	446	459	473
100-532400-133	LIFE	154	212	127	185	25	185	191	197	203	209	215
100-532400-134	ICI	0	0	0	0	0	0	0	0	0	0	0
100-532400-135	RETIREMENT	2,169	2,203	1,649	2,001	860	2,001	2,224	2,237	2,250	2,262	2,275
100-532400-136	FICA	2,301	2,328	1,716	1,913	869	1,913	2,448	2,448	2,448	2,448	2,448
100-532400-350	MAINTENANCE SUPPLIES	39,638	26,933	20,691	34,000	13,280	34,000	35,020	36,071	37,153	38,268	39,416
100-532400-370	GASOLINE & OIL	31,142	43,643	34,865	32,000	23,492	39,000	40,000	41,200	42,436	43,709	45,020
100-532400-373	TIRES	6,708	9,158	8,737	6,000	1,714	6,000	6,000	6,000	6,000	6,000	6,000
100-532400-810	EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
TOTAL STREET MACHINERY		124,821	129,438	99,030	119,654	56,765	120,226	126,572	129,103	131,709	134,391	137,154
HIGHWAY & STREET MAINTENANCE												
100-533000-111	REGULAR WAGES	55,232	65,222	75,698	90,500	33,790	90,500	76,000	76,000	76,000	76,000	76,000
100-533000-112	REGULAR WAGES-MOWING	12,327	11,481	9,174	13,640	5,966	13,640	13,640	13,640	13,640	13,640	13,640
100-533000-122	OVERTIME	492	273	456	940	0	940	940	940	940	940	940
100-533000-131	HEALTH	23,058	26,859	26,895	61,643	13,023	26,046	27,947	28,785	29,649	30,538	31,454
100-533000-132	DENTAL	1,020	1,470	1,769	611	769	1,538	1,500	1,545	1,591	1,639	1,688
100-533000-133	LIFE	268	298	312	251	129	251	259	267	275	283	291
100-533000-134	ICI	0	0	0	0	0	0	0	0	0	0	0
100-533000-135	RETIREMENT	4,798	5,143	5,442	7,186	2,871	7,186	6,230	6,266	6,302	6,338	6,373
100-533000-136	FICA	4,979	5,484	6,237	5,110	2,872	5,110	6,857	6,857	6,857	6,857	6,857
100-533000-230	TRAINING & OTHER CONTRACTUAL	4,833	7,086	5,208	5,000	4,125	8,000	8,000	8,200	8,405	8,615	8,830
100-533000-340	OPERATING SUPPLIES	8,194	5,426	5,291	8,500	3,926	8,500	8,500	8,500	8,500	8,500	8,500
100-533000-390	UNIFORM EXPENSE	0	50	0	0	0	0	0	0	0	0	0
TOTAL HIGHWAY & STREET MAINT		115,201	128,792	136,481	193,381	67,471	161,711	149,873	151,000	152,159	153,350	154,573
STREET CLEANING												
100-533300-111	REGULAR WAGES	9,952	11,640	12,049	12,000	4,983	12,000	12,000	12,000	12,000	12,000	12,000
100-533300-122	OVERTIME	126	113	134	0	88	0	0	0	0	0	0
100-533300-131	HEALTH	2,997	3,586	3,732	8,555	1,719	3,438	3,689	3,800	3,914	4,031	4,152
100-533300-132	DENTAL	118	198	243	87	96	87	90	93	96	99	102
100-533300-133	LIFE	43	60	51	63	12	63	65	67	69	71	73

VILLAGE OF MOUNT HOREB

2025 BUDGET WORKSHEET

waiting for add'l
information

GENERAL FUND		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		Actual	Actual	Actual	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
100-533300-134	ICI	0	0	0	0	0	0	0	0	0	0	0
100-533300-135	RETIREMENT	680	764	820	828	350	828	834	839	844	848	853
100-533300-136	FICA	699	803	843	765	352	765	918	918	918	918	918
100-533300-340	OPERATING SUPPLIES	6,530	5,306	6,923	24,000	8,118	24,000	8,000	8,000	8,000	8,000	8,000
TOTAL STREET CLEANING		21,144	22,471	24,795	46,298	15,719	41,181	25,596	25,717	25,841	25,967	26,098
SNOW & ICE REMOVAL												
100-533400-111	REGULAR WAGES	23,532	26,127	26,754	32,500	32,460	32,500	29,000	29,000	29,000	29,000	29,000
100-533400-122	OVERTIME	15,613	12,600	18,960	12,000	13,556	15,000	15,000	15,000	15,000	15,000	15,000
100-533400-131	HEALTH	8,822	11,312	8,194	18,781	9,773	19,546	20,973	21,602	22,250	22,918	23,606
100-533400-132	DENTAL	638	308	555	950	576	1,152	1,150	1,185	1,221	1,258	1,296
100-533400-133	LIFE	107	136	119	150	101	150	155	160	165	170	175
100-533400-134	ICI	0	0	0	0	0	0	0	0	0	0	0
100-533400-135	RETIREMENT	2,531	2,308	2,696	3,071	2,737	3,071	3,058	3,076	3,093	3,111	3,128
100-533400-136	FICA	2,745	2,464	2,832	3,060	2,838	3,060	3,366	3,366	3,366	3,366	3,366
100-533400-230	MISCELLANEOUS-CONTRACTUAL	21,118	10,565	40,416	30,000	23,601	30,000	30,000	30,000	30,000	30,000	30,000
100-533400-340	OPERATING SUPPLIES	47,005	44,293	50,244	70,000	46,504	70,000	70,000	70,000	70,000	70,000	70,000
TOTAL SNOW & ICE REMOVAL		122,110	110,113	150,771	170,512	132,147	174,479	172,702	173,389	174,095	174,823	175,571
TRAFFIC CONTROL												
100-533500-111	REGULAR WAGES	3,579	3,440	3,451	9,000	2,089	9,000	3,500	3,500	3,500	3,500	3,500
100-533500-122	OVERTIME	212	565	0	1,500	825	1,500	1,000	1,000	1,000	1,000	1,000
100-533500-131	HEALTH	1,154	1,202	1,191	2,730	563	1,127	1,209	1,245	1,282	1,320	1,360
100-533500-132	DENTAL	21	61	76	47	34	68	65	67	69	71	73
100-533500-133	LIFE	11	10	13	8	7	8	8	8	8	8	8
100-533500-134	ICI	0	0	0	0	0	0	0	0	0	0	0
100-533500-135	RETIREMENT	224	260	233	725	201	725	313	315	316	318	320
100-533500-136	FICA	231	277	236	880	210	880	344	344	344	344	344
100-533500-230	MISCELLANEOUS-CONTRACTUAL	0	0	0	0	0	0	0	0	0	0	0
100-533500-340	OPERATING SUPPLIES	11,565	14,443	8,139	9,500	12,648	9,500	9,500	9,500	9,500	9,500	9,500
TOTAL TRAFFIC CONTROL		16,997	20,258	13,339	24,390	16,577	22,807	15,939	15,979	16,019	16,061	16,105
STREET LIGHTING												
100-534200-220	CONTRACTUAL SERVICES	114,235	128,135	118,123	122,400	49,900	122,400	124,848	127,345	129,892	132,490	135,140
SIDEWALKS												
100-534300-111	REGULAR WAGES	2,514	251	6,275	5,000	844	5,000	2,000	2,000	2,000	2,000	2,000
100-534300-122	OVERTIME	62	0	118	0	0	0	0	0	0	0	0
100-534300-131	HEALTH	910	94	1,786	4,093	234	469	503	518	534	550	567
100-534300-132	DENTAL	29	3	115	0	15	30	30	31	32	33	34
100-534300-133	LIFE	7	0	15	0	3	0	0	0	0	0	0
100-534300-134	ICI	0	0	0	0	0	0	0	0	0	0	0
100-534300-135	RETIREMENT	174	16	435	345	58	345	139	140	141	141	142
100-534300-136	FICA	185	17	448	306	61	306	153	153	153	153	153
100-534300-249	MISCELLANEOUS-CONTRACTUAL	11,369	1,120	9,306	12,000	512	12,000	12,000	12,000	12,000	12,000	12,000
TOTAL SIDEWALKS		15,249	1,502	18,497	21,744	1,728	18,150	14,825	14,842	14,860	14,877	14,896
STORMWATER MANAGEMENT												
100-534400-111	REGULAR WAGES	11,892	7,679	9,178	17,500	3,898	17,500	9,500	9,500	9,500	9,500	9,500
100-534400-122	OVERTIME	0	0	0	0	0	0	0	0	0	0	0
100-534400-131	HEALTH	3,570	2,755	3,489	7,997	1,130	2,260	2,425	2,498	2,573	2,650	2,730
100-534400-132	DENTAL	115	53	212	65	66	131	130	134	138	142	146
100-534400-133	LIFE	36	21	25	39	11	39	40	41	42	43	44
100-534400-134	ICI	0	0	0	0	0	0	0	0	0	0	0
100-534400-135	RETIREMENT	803	499	600	1,208	269	1,208	660	664	668	672	675
100-534400-136	FICA	857	523	628	1,148	274	1,148	727	727	727	727	727
100-534400-210	ENGINEERING-CONTRACTUAL	4,852	0	403	2,000	1,260	2,000	2,000	2,000	2,000	2,000	2,000
100-534400-249	MISCELLANEOUS-CONTRACTUAL	2,100	2,200	2,420	2,500	1,045	2,500	2,500	2,500	2,500	2,500	2,500
100-534400-390	MISCELLANEOUS EXPENDITURES	6,535	541	801	6,250	2,893	6,250	6,250	6,250	6,250	6,250	6,250

VILLAGE OF MOUNT HOREB

2025 BUDGET WORKSHEET

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information

GENERAL FUND		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		Actual	Actual	Actual	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
TOTAL STORMWATER MANAGEMENT		30,760	14,273	17,756	38,707	10,844	33,036	24,232	24,314	24,398	24,484	24,572
REFUSE/GARBAGE COLLECTION												
100-536200-290	CONTRACTUAL SERVICES	287,952	298,193	331,998	350,160	230,767	350,160	358,914	367,887	377,084	386,511	396,174
RECYCLING, BRUSH & YARD WASTE												
100-536350-111	REGULAR WAGES	35,817	35,060	45,912	41,000	27,248	41,000	45,000	45,000	45,000	45,000	45,000
100-536350-122	OVERTIME	518	725	213	500	773	500	500	500	500	500	500
100-536350-131	HEALTH	11,903	11,716	14,640	33,556	8,550	17,100	18,348	18,898	19,465	20,049	20,650
100-536350-132	DENTAL	307	679	923	230	487	973	975	1,004	1,034	1,065	1,097
100-536350-133	LIFE	126	130	160	89	81	89	92	95	98	101	104
100-536350-134	ICI	0	0	0	0	0	0	0	0	0	0	0
100-536350-135	RETIREMENT	2,449	2,309	3,089	2,864	1,873	2,864	3,162	3,180	3,199	3,217	3,235
100-536350-136	FICA	2,594	2,450	3,134	2,716	1,894	2,716	3,481	3,481	3,481	3,481	3,481
100-536350-249	CONTRACTUAL SERVICES	141,016	152,771	158,375	183,080	117,114	183,080	187,657	192,348	197,157	202,086	207,138
100-536350-328	PRINTING & PUBLICATIONS	108	0	71	500	0	500	500	500	500	500	500
100-536350-390	MISCELLANEOUS EXPENDITURES	0	1,422	604	1,000	198	1,000	1,000	1,000	1,000	1,000	1,000
TOTAL BRUSH & YARD WASTE		194,836	207,261	227,120	265,535	158,217	249,823	260,715	266,006	271,434	276,999	282,705
PARKS												
100-552000-111	WAGES	91,349	87,485	85,744	110,000	46,717	110,000	105,000	105,000	105,000	105,000	105,000
100-552000-122	OVERTIME	913	2,211	2,496	2,000	315	2,000	2,000	2,000	2,000	2,000	2,000
100-552000-131	HEALTH	20,561	20,109	16,232	37,204	8,463	16,927	18,162	18,707	19,268	19,846	20,441
100-552000-132	DENTAL	774	822	1,061	478	510	1,021	1,000	1,030	1,061	1,093	1,126
100-552000-133	LIFE	351	355	314	426	30	426	439	452	466	480	494
100-552000-134	ICI	0	0	0	0	0	0	0	0	0	0	0
100-552000-135	RETIREMENT	5,233	4,544	4,518	7,728	2,376	7,728	7,437	7,479	7,522	7,565	7,608
100-552000-136	FICA	6,764	6,656	6,607	6,921	3,483	6,921	8,186	8,186	8,186	8,186	8,186
100-552000-220	UTILITIES	31,804	35,567	35,032	35,700	10,921	35,700	36,414	37,142	37,885	38,643	39,416
100-552000-240	REPAIRS & MAINT. CONTRACTUAL	5,556	3,674	3,782	3,960	1,708	3,960	3,960	3,960	3,960	3,960	3,960
100-552000-249	OFFICE EXPENSES	0	0	0	0	0	0	0	0	0	0	0
100-552000-335	TRAINING	0	0	0	0	0	0	0	0	0	0	0
100-552000-340	OPERATING SUPPLIES	21,647	22,310	19,050	25,750	13,494	25,750	26,523	27,319	28,139	28,983	29,852
100-552000-360	MOWER & EQUIP. MAINTENANCE	7,510	4,453	3,651	2,435	2,340	3,000	4,000	4,120	4,244	4,371	4,502
100-552000-370	GASOLINE & OIL	9,927	13,631	10,704	9,270	5,951	10,000	11,000	11,330	11,670	12,020	12,381
100-552000-375	VEHICLE MAINTENANCE	1,279	1,076	3,043	2,000	216	2,000	2,000	2,000	2,000	2,000	2,000
100-552000-390	UNIFORM EXPENSE	0	31	0	0	0	0	0	0	0	0	0
100-552000-810	EQUIPMENT	9,612	0	3,491	5,000	869	5,000	5,000	5,000	5,000	5,000	5,000
100-552000-820	BUILDING REPAIRS	2,915	1,762	2,736	2,000	467	2,000	2,000	2,000	2,000	2,000	2,000
TOTAL PARKS		216,194	204,684	198,462	250,872	97,860	232,432	233,121	235,725	238,401	241,147	243,966
FORESTRY												
100-561100-111	WAGES	45,003	51,476	58,648	46,500	28,707	46,500	61,000	61,000	61,000	61,000	61,000
100-561100-122	OVERTIME	318	33	0	66	287	66	66	66	66	66	66
100-561100-131	HEALTH	11,394	10,369	13,346	30,588	7,380	14,760	15,837	16,312	16,801	17,305	17,824
100-561100-132	DENTAL	398	570	826	226	428	856	850	876	902	929	957
100-561100-133	LIFE	116	119	172	67	29	67	69	71	73	75	77
100-561100-134	ICI	0	0	0	0	0	0	0	0	0	0	0
100-561100-135	RETIREMENT	3,161	3,248	4,238	3,213	2,033	3,213	4,244	4,268	4,293	4,317	4,342
100-561100-136	FICA	3,459	3,800	4,574	3,065	2,165	3,065	4,672	4,672	4,672	4,672	4,672
100-561100-240	STUMP REMOVAL	2,800	3,200	4,000	5,000	2,720	5,000	5,000	5,000	5,000	5,000	5,000
100-561100-335	TRAINING	0	0	0	0	0	0	0	0	0	0	0
100-561100-340	OPERATING SUPPLIES	523	3,347	359	2,060	1,543	2,060	2,122	2,186	2,252	2,320	2,390
100-561100-390	REPLACEMENT TREES	6,515	8,070	3,665	6,000	1,625	6,000	6,000	6,000	6,000	6,000	6,000
100-561100-810	EQUIPMENT	656	0	185	1,000	0	1,000	1,000	1,000	1,000	1,000	1,000
TOTAL FORESTRY		74,344	84,232	90,012	97,785	46,918	82,587	100,859	101,450	102,058	102,683	103,327
TOTAL PUBLIC SERVICES		1,493,011	1,513,544	1,611,445	1,911,379	966,486	1,796,825	1,798,366	1,826,091	1,854,519	1,883,663	1,913,542

VILLAGE OF MOUNT HOREB

2025 BUDGET WORKSHEET

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information

GENERAL FUND		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		Actual	Actual	Actual	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
CULTURE, RECREATION & EDUCATION												
COMMUNITY CENTER												
100-551400-111	REGULAR WAGES-BLDG MAINT	1,065	740	1,620	3,500	1,250	3,500	1,500	1,500	1,500	1,500	1,500
100-551400-122	OVERTIME	0	0	0	0	0	0	0	0	0	0	0
100-551400-131	HEALTH	379	252	608	1,393	373	746	801	825	850	876	902
100-551400-132	DENTAL	18	12	40	52	22	44	45	46	47	48	49
100-551400-133	LIFE	3	3	7	8	4	8	8	8	8	8	8
100-551400-134	ICI	0	0	0	0	0	0	0	0	0	0	0
100-551400-135	RETIREMENT	72	48	112	242	86	242	104	105	105	106	106
100-551400-136	FICA	71	51	110	230	87	230	115	115	115	115	115
100-551400-220	UTILITIES	8,198	10,046	8,359	9,180	3,650	9,180	9,455	9,739	10,031	10,332	10,642
100-551400-240	REPAIRS & MAINT. CONTRACTUAL	9,058	8,446	21,321	13,000	5,058	13,000	13,000	13,000	13,000	13,000	13,000
100-551400-350	MAINTENANCE SUPPLIES	775	766	722	2,900	445	2,900	2,900	2,900	2,900	2,900	2,900
100-551400-820	BUILDING REPAIRS	260	28	248	1,000	155	1,000	1,000	1,000	1,000	1,000	1,000
TOTAL COMMUNITY CENTER		19,899	20,392	33,145	31,505	11,131	30,851	28,928	29,238	29,556	29,885	30,222
YOUTH CENTER												
100-551500-249	MISCELLANEOUS- CONTRACTUAL	0	0	0	0	0	0	0	0	0	0	0
RECREATION ADMINISTRATION												
100-553000-111	REGULAR WAGES	110,724	110,725	119,258	131,404	68,236	131,404	134,568	137,259	140,005	142,805	145,661
100-553000-122	OVERTIME	0	0	0	0	0	0	0	0	0	0	0
100-553000-131	HEALTH	22,877	23,916	23,533	24,066	13,130	24,066	25,823	26,598	27,396	28,218	29,065
100-553000-132	DENTAL	809	952	1,430	1,300	740	1,300	1,400	1,442	1,485	1,530	1,576
100-553000-133	LIFE	106	134	149	115	76	115	118	122	126	130	134
100-553000-134	ICI	0	0	0	0	0	0	0	0	0	0	0
100-553000-135	RETIREMENT	7,179	7,092	7,809	9,067	4,345	9,067	9,352	9,594	9,842	10,096	10,298
100-553000-136	FICA	8,523	8,392	9,048	9,855	5,165	9,855	10,294	10,500	10,710	10,925	11,143
100-553000-220	UTILITIES	7,139	8,479	7,414	8,000	3,634	8,000	8,160	8,323	8,490	8,659	8,833
100-553000-240	REPAIRS & MAINT. CONTRACTUAL	7,862	8,259	7,469	8,000	4,577	8,000	8,000	8,000	8,000	8,000	8,000
100-553000-250	ACTIVENET TRANSACTION FEES	3,213	3,254	2,905	5,000	1,158	4,000	4,000	4,000	4,000	4,000	4,000
100-553000-310	OFFICE SUPPLIES	3,282	2,991	3,142	4,500	1,089	4,000	4,000	4,000	4,000	4,000	4,000
100-553000-315	POSTAGE	6	85	73	250	0	0	0	0	0	0	0
100-553000-320	FEES & DUES	406	486	651	600	116	800	900	900	900	900	900
100-553000-328	PRINTING & PUBLICATION	0	65	97	300	99	300	500	500	500	500	500
100-553000-329	RECREATION GUIDE EXPENSES	119	179	119	300	119	300	300	300	300	300	300
100-553000-335	TRAINING	450	1,251	1,372	1,300	397	1,300	1,300	1,300	1,300	1,300	1,300
100-553000-340	OPERATING SUPPLIES	231	98	4	500	96	300	300	300	300	300	300
100-553000-370	VEHICLE MAINT, GAS & OIL	517	342	290	500	211	500	500	515	530	546	562
100-553000-390	MISCELLANEOUS EXPENDITURES	120	92	170	250	338	450	250	250	250	250	250
100-553000-810	EQUIPMENT	0	0	0	1,300	0	500	500	500	500	500	500
TOTAL RECREATION ADMIN		173,563	176,790	184,935	206,607	103,527	204,257	210,265	214,404	218,634	222,959	227,321
RECREATION PROGRAMS												
100-553100-111	REGULAR WAGES	40,912	38,638	38,214	16,000	17,502	35,004	27,500	27,500	27,500	27,500	27,500
100-553100-122	OVERTIME	0	0	0	0	0	0	0	0	0	0	0
100-553100-131	HEALTH	0	0	0	0	0	0	0	0	0	0	0
100-553100-132	DENTAL	0	0	0	0	0	0	0	0	0	0	0
100-553100-133	LIFE	0	0	0	0	0	0	0	0	0	0	0
100-553100-134	ICI	0	0	0	0	0	0	0	0	0	0	0
100-553100-135	RETIREMENT	0	0	0	0	0	0	0	0	0	0	0
100-553100-136	FICA	2,571	2,956	2,923	1,224	1,307	1,224	2,104	2,104	2,104	2,104	2,104
100-553100-249	MISCELLANEOUS-CONTRACTUAL	46,133	77,283	94,224	75,000	40,517	75,000	80,000	80,000	80,000	80,000	80,000
100-553100-340	OPERATING SUPPLIES	13,456	21,774	21,085	20,000	6,213	21,000	21,000	21,630	22,279	22,947	23,635
100-553100-341	WPRA TICKET EXPENSE	4,642	5,840	8,104	4,000	0	9,158	3,856	3,856	3,856	3,856	3,856
100-553100-390	STAFF EXPENDITURES	205	115	259	300	72	300	300	300	300	300	300
TOTAL RECREATION PROGRAMS		107,917	146,606	164,809	116,524	65,610	141,686	134,760	135,390	136,039	136,707	137,395
MISCELLANEOUS												

VILLAGE OF MOUNT HOREB

2025 BUDGET WORKSHEET

2025 BUDGET WORKSHEET							waiting for add'l information					
GENERAL FUND		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		Actual	Actual	Actual	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
100-553400-390	MISCELLANEOUS EXPENDITURES-REC	391	29	2,080	2,000	89	2,000	2,000	2,000	2,000	2,000	2,000
TOTAL CULT, RECREATION & EDUC		301,770	343,817	384,969	356,636	180,357	378,793	375,953	381,031	386,228	391,550	396,938
CONSERVATION & DEVELOPMENT												
PLANNING												
100-563000-290	CONTRACTUAL SERVICES	52,373	22,996	5,544	188,000	10,790	188,000	220,000	220,000	5,000	5,000	5,000
ECONOMIC DEVELOPMENT												
100-567000-240	MISCELLANEOUS INITIATIVES	366	3,206	58,532	75,000	17,891	75,000	75,000	75,000	75,000	75,000	75,000
100-567000-290	MT HOREB MEMBERSHIPS	5,400	5,400	5,400	5,400	9,315	5,400	5,400	5,400	5,400	5,400	5,400
100-567000-810	EQUIPMENT	0	11,756	(15,355)	0	2,850	0	0	0	0	0	0
TOTAL ECONOMIC DEVELOPMENT		5,766	20,362	48,577	80,400	30,056	80,400	80,400	80,400	80,400	80,400	80,400
TOTAL CONSERVATION & DEVEL		58,139	43,359	54,121	268,400	40,846	268,400	300,400	300,400	85,400	85,400	85,400
OTHER FINANCING USES												
100-592000-500	TRANSFER TO OTHER FUNDS (TAXES)	2,533,917	2,525,604	2,528,033	2,636,213	2,010,709	2,636,213	2,670,016	2,716,325	2,747,990	2,605,400	2,647,658
100-592200-500	TRANSFER TO OTHER FUNDS	0	0	0	0	0	0	0	0	0	0	0
100-592400-500	TRANSFER TO CAPITAL PROJECTS FUND	0	0	0	0	0	0	0	0	0	0	0
TOTAL GENERAL FUND EXPENDITURES		7,713,951	7,948,542	8,327,073	9,489,578	5,387,606	9,166,234	9,480,417	9,678,906	9,617,200	9,651,363	9,809,530
		2.02%	3.04%	4.76%	13.96%	-35.30%	10.08%	3.43%	2.09%	-0.64%	0.36%	1.64%
NET REVENUES OVER (UNDER) EXPENDITURES		50,177	(219,856)	(231,873)	(754,535)	40,182	(613,639)	(353,278)	(877,228)	(650,777)	(690,408)	(665,023)
100-343000-000	3 FUND BALANCE-BEG. OF YEAR	2,506,346	2,556,523	2,336,495	2,104,622		2,104,622	2,104,622	1,751,344	874,117	223,339	(467,068)
100-343000-000	3 FUND BALANCE-END OF YEAR	2,556,523	2,336,495	2,104,622	1,350,087		1,490,983	1,751,344	874,117	223,339	(467,068)	(1,132,091)
Fund Balance % of Expenditures					19.70%		22.83%	25.72%	12.55%	3.25%	-6.63%	-15.81%
UNASSIGNED BALANCE START		908,305	958,482	738,626	506,753		506,753	(106,886)	(460,164)	(1,337,392)	(1,337,392)	(1,988,169)
UNASSIGNED BALANCE END		958,482	738,626	506,753	(247,782)		(106,886)	(460,164)	(1,337,392)	(1,988,169)	(2,027,799)	(2,653,192)
RESERVE PERCENTAGE (Target 20-25%)		18.50%	13.62%	8.74%	-3.62%		-1.64%	-6.76%	-19.21%	-28.94%	-28.78%	-37.05%
ACTUAL ADOPTED EXPENDITURES BUDGET		7,713,951	7,948,542	8,327,073	9,489,578		9,489,578	9,480,417	9,678,906	9,617,200	9,651,363	9,809,530
LESS: DEBT FUND LEVY		1,654,422	1,652,159	1,754,428	1,754,428		1,754,428	1,757,391	1,720,829	1,726,476	1,557,136	1,568,934
EXPENDITURE RESTRAINT CALCULATION		6,059,529	6,296,383	6,572,645	7,735,150		7,735,150	7,723,026	7,958,077	7,890,724	8,094,227	8,240,596
		5.58%	3.91%	4.39%	17.69%		22.85%	-0.16%	3.04%	-0.85%	2.58%	1.81%

60% NNC		CPI
2024 ERP Calc		1.200%
Suppl Cty/Muni Aid'2	(208,805)	
ERP Increase *	4.4%	3.20%
Allow ER Calc	8,284,302	-2.9%
ER >/(<) Allow	(561,276)	

2.000% Net New Const
1.200% = 60% of NNC

Mount Horeb Debt Service

NOTE: (Revenue) is debt supported by Utility Rev
(GO) is debt supported by tax levy

	Original Amt	Term (Yrs)	Start	End	Rate	2021	2022	2023	2024	2025	2026	2027	2028	2029	YE 2025 DEBT BALANCE
Sewer															
Clean water fund 2013 (Revenue)	1,617,944	20	2013	2033	2.625%	112,873	112,845	112,816	112,787	112,756	112,725	112,693	112,661	112,627	812,634
WWTP Upgrade 2017 (Revenue)	16,209,453	20	2017	2037	1.757%	994,288	994,173	994,056	993,947	993,816	993,693	993,568	993,440	993,310	10,743,780
Total Sewer						1,107,161	1,107,018	1,106,872	1,106,734	1,106,572	1,106,418	1,106,261	1,106,101	1,105,937	11,556,414

Water

Well/Tower (Revenue)	1,765,000	10	2015	2026	2.240%	184,050	180,650	182,400	183,200	183,025	182,700				180,000
Waterworks System (Revenue)	3,840,000	20	2023	2043	5.000%	-	-	-	188,298	261,700	259,200	454,200	466,450	303,335	3,790,000
Total Water						184,050	180,650	182,400	371,498	444,725	441,900	454,200	466,450	303,335	3,970,000

Electric

Substation (GO)	805,000	8	2013	2021	1.390%	101,250	-	-	-	-	-				-
Garage (Revenue)	1,130,000	10	2009	2019	3.570%	-	-	-	-	-	-				-
Substation (Revenue)	5,004,000	20	2022	2042	4.350%	-	-	341,117	341,223	341,492	341,457	134,128	341,484	340,525	3,416,000
Total Electric						101,250	-	341,117	341,223	341,492	341,457	134,128	341,484	340,525	3,416,000

Total Utility

	1,287,668	1,630,389	1,819,455	1,892,789	1,889,775	1,694,589	1,914,035	1,749,797	18,942,414
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Village

June 2008 - St Bank (GO)						-	-	-	-	-	-				-
March 2009 TID 3 (GO)	605,000	10	2009	2019	4.000%	-	-	-	-	-	-				-
October 2010 - Promissory (GO) - Streets/Misc	530,000	10	2010	2020	2.470%	-	-	-	-	-	-				-
October 2010 - Refunding (GO) - Library/Streets	2,530,000	10	2010	2021	2.380%	203,500	-	-	-	-	-				-
Oct 2012 G.O. Refunding (Vill 55%) - Streets/Misc	726,000	14	2012	2026	1.970%	66,516	-	-	-	-	-				-
Oct 2012 G.O. Refunding (TID3 AM#1 45%)	594,000	14	2012	2026	1.970%	54,422	-	-	-	-	-				-
January 2013 - TID 4 (GO)	175,000	10	2013	2022	2.750%	22,321	22,321	-	-	-	-				-
Feb 2014 (5 YR Cap Proj) (GO)	2,875,000	10	2014	2024	2.150%	331,500	323,625	339,625	329,875	-	-				325,000
August 2014 TID 3 Refunding (GO)	3,035,000	13	2014	2027	2.360%	421,187	412,875	427,875	416,625	430,000	418,000	406,000			800,000
April 2015 (GO) - Stomwater project	500,000	10	2015	2025	2.230%	56,418	-	-	-	-	-				-
Norsk Golf Bowl Purchase 2016 (GO)(Referenda)	2,268,257	20	2016	2036	3.500%	160,330	-	-	-	-	-				-
Nov 2017 - TID 3 Refunding (GO)	3,055,000	10	2017	2027	1.920%	427,275	420,275	429,375	422,288	437,600	424,600	423,300			815,000
Jul 2018 PS Building (GO)(Referenda)	5,995,000	20	2018	2038	3.100%	468,750	357,100	351,300	374,900	539,400	608,700	738,300	567,900	579,900	2,640,000
Jan 2019 PS Building - MH portion of Fire (GO)(Referenda)	3,393,725	40	2018	2058	3.250%	152,516	152,516	152,516	152,516	152,516	152,516	152,516	152,516	152,516	2,290,733
Jul 2018 TID 5 (GO)	475,000	20	2018	2038	3.180%	37,900	37,200	36,400	35,600	34,800	34,000	33,200	37,300	36,300	360,000
Jul 2018 TID 5 Duluth (GO)	3,765,000	20	2018	2038	3.930%	262,118	267,318	267,218	271,818	276,018	279,618	287,499	284,955	292,425	3,030,000
2019 \$2MM Borrowing - Streets / VO & Rec Reno (GO)	2,000,000	10	2019	2029	3.800%	158,275	351,300	369,300	297,900	209,300	207,200	204,900	212,200	209,100	770,000
April 2021 Borrowing - Streets (GO)	1,500,000	10	2021	2031	2.000%	-	202,900	150,550	148,050	165,350	167,400	169,350	166,250	168,100	945,000
April 2021 Borrowing - Refunding Oct 2012 Bond Streets/Misc (GO)	313,500	5	2021	2026	2.000%	-	63,751	67,787	66,522	67,980	66,660				66,660
April 2021 Borrowing - Refunding Oct 2012 TID3 AM#1 Bond	256,500	5	2021	2026	2.000%	-	52,160	55,462	54,428	55,620	54,540				54,540
April 2021 Borrowing - Refunding 4/2015 FSB Stormwater Proj Loan	210,000	4	2021	2025	2.000%	-	55,730	52,700	56,650	55,550					-
April 2021 Borrowing - Refunding 6/30/16 FSB Norsk Loan	1,885,000	14	2021	2035	2.300%	-	156,235	157,245	156,465	155,425	159,064	157,410	155,520	158,318	1,380,000
May 2023 - Promissory (GO) - Streets/Misc.	2,250,000	10	2023	2033	5.000%	-	-	-	61,648	356,250	514,750	524,000	532,750	-	2,250,000
2025 \$4.285 Borrowing - Streets / Other	new debt					-	-	-	-	-	215,000	215,000	215,000	215,000	-
2027 \$1.5M Borrowing - Streets / Other						-	-	-	-	-	-	-	175,000	175,000	-

Total Village	2,823,028	2,875,306	2,857,353	2,845,285	2,935,809	3,302,048	3,311,475	2,499,391	1,986,659	15,726,933
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To General Debt Service Fund

To TID Debt Service Fund

Total Revenue Debt Service - All Departments**Total GO Debt Service - All Departments**

	1,445,289	1,510,641	1,488,507	1,492,010	1,549,255	1,723,774	1,793,960	1,809,620	1,290,418	8,376,660
	1,225,223	1,212,149	1,216,330	1,200,759	1,234,038	1,210,758	1,149,999	322,255	328,725	5,059,540
Total Revenue Debt Service - All Departments	1,291,211	1,287,668	1,630,389	1,819,455	1,892,789	1,889,775	1,694,589	1,914,035	1,749,797	18,942,414
Total GO Debt Service - All Departments	2,924,278	2,875,306	2,857,353	2,845,285	2,935,809	3,302,048	3,311,475	2,499,391	1,986,659	15,726,933
										34,669,347
Total Revenue Debt	15,864,181	19,489,281	22,146,881	20,947,691	18,942,414	18,364,746	17,115,379	15,830,999	14,517,285	34,669,347
Total GO Debt	23,837,521	21,663,282	25,500,765	17,299,600	21,355,734	18,778,218	17,620,702	14,393,186	14,178,186	
Equalized Value (2021-2025 Est = 1% increase/yr)	912,391,800	1,021,582,400	1,179,583,900	1,267,869,500	1,280,548,195	1,293,353,677	1,306,287,214	1,306,287,214	1,319,350,086	
Legal Debt (5% equalized value)	45,619,590	51,079,120	58,979,195	63,393,475	64,027,410	64,667,684	65,314,361	65,314,361	65,967,504	
% of Debt Limit (GO Debt/Equalized Value)	52.25%	42.41%	43.24%	27.29%	33.35%	29.04%	26.98%	22.04%	21.49%	

**VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET**

Subject to change based on debt issuance decisions.

GENERAL DEBT SERVICE FUND		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
300-418000-000	INTEREST ON TAXES	8	0	0	0	0	0	0	0	0	0	0
300-421000-000	WATER MAINS & LATERALS	0	0	0	0	0	0	0	0	0	0	0
300-423000-000	STREET IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
300-423100-000	STORM SEWER IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
300-424000-000	CURB & GUTTER IMPROVEMENTS	15,486	2,898	0	304	0	304	0	0	0	0	0
300-424100-000	SIDEWALK IMPROVEMENTS	865	529	0	211	0	211	0	0	0	0	0
300-424400-000	SEWER IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
300-481000-000	INTEREST FEES RECEIVED	395	319	0	50	0	50	0	0	0	0	0
300-491100-000	PROCEEDS FROM REFUNDING BONDS	2,408,500	0	0	0	0	0	0	0	0	0	0
300-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	1,600,000	1,599,999	1,601,120	1,700,000	1,296,635	1,700,000	1,701,771	1,666,289	1,726,476	1,557,136	1,568,934
300-492400-000	TRANSFER FROM CAPITAL PROJ FUND	0	0	0	0	0	0	0	0	0	0	0
300-499000-000	PREMIUM FOR DEBT ISSUANCE	25,347	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES		4,050,601	1,603,745	1,601,120	1,700,565	1,296,635	1,700,565	1,701,771	1,666,289	1,726,476	1,557,136	1,568,934
EXPENDITURES												
300-581000-610	PRINCIPAL PAYMENTS	3,160,141	965,000	1,008,250	953,250	710,000	1,008,250	821,000	741,000	695,000	720,000	745,000
300-581000-611	PRINCIPAL PAYMENTS-PUBLIC SAFETY BLDG	250,000	145,000	145,000	175,000	175,000	145,000	350,000	435,000	585,000	435,000	465,000
300-581000-612	DEBT PAYMENT - MHAJFD DEBT	152,516	152,516	0	152,516	152,516	152,516	152,516	152,516	152,516	152,516	152,516
300-582000-620	INTEREST PAYMENTS	174,599	188,540	133,083	163,861	146,913	128,958	188,855	164,073	140,660	116,720	91,518
300-582000-621	INTEREST PAYMENTS-PUBLIC SAFETY BLDG	218,750	212,100	358,816	199,900	101,700	206,300	189,400	173,700	153,300	132,900	114,900
300-593000-990	DEBT ISSUANCE COSTS	12,780	0	0	0	0	0	0	0	0	0	0
300-599000-000	DEBT SERVICE INTEREST & LOSS	57,051	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		4,025,837	1,663,157	1,645,149	1,644,527	1,286,129	1,641,024	1,701,771	1,666,289	1,726,476	1,557,136	1,568,934
NET REVENUES OVER (UNDER) EXPENDITURES		24,764	(59,412)	(44,029)	56,038	10,506	59,541	0	0	0	0	0
300-342200-000	FUND BALANCE-BEG. OF YEAR	117,452	142,216	82,804	38,775		38,775	98,316	98,316	98,316	98,316	98,316
300-342200-000	FUND BALANCE-END OF YEAR	142,216	82,804	38,775	94,813		98,316	98,316	98,316	98,316	98,316	98,316

**VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET**

TID DEBT SERVICE FUND		12/31/2021	12/31/2022	12/31/2023	2024	8/31/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
350-491100-000	PROCEEDS FROM REFUNDING BONDS	256,500	0	0	0	0	0	0	0	0	0	0
350-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	54,422	52,160	54,342	54,428	55,113	54,428	55,620	54,540	0	0	0
350-492400-000	TRANSFER FROM TID FUNDS	1,225,223	1,212,148	1,216,330	1,146,329	1,088,269	1,146,329	1,178,417	1,156,218	1,149,999	322,255	328,725
350-499000-000	PREMIUM FOR DEBT ISSUANCE	12,420	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES		1,548,565	1,264,308	1,270,672	1,200,757	1,143,382	1,200,757	1,234,037	1,210,758	1,149,999	322,255	328,725
EXPENDITURES												
350-581000-610	PRINCIPAL PAYMENTS	1,166,642	911,723	946,750	961,750	1,205,000	961,750	1,024,000	1,034,000	1,010,000	205,000	220,000
350-582000-620	INTEREST PAYMENTS	318,869	300,424	269,580	239,007	126,519	239,007	210,037	176,758	139,999	117,255	108,725
350-593000-990	DEBT ISSUANCE COST	6,256	0	0	0	0	0	0	0	0	0	0
350-595000-610	PRINCIPAL PAID TO ESCROW AGENT	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		1,491,767	1,212,148	1,216,330	1,200,757	1,331,519	1,200,757	1,234,037	1,210,758	1,149,999	322,255	328,725
NET REVENUES OVER (UNDER) EXPENDITURES		56,798	52,160	54,342	0	(188,137)	0	0	0	0	0	0
350-342200-000	FUND BALANCE-BEG. OF YEAR	493,274	550,072	602,233	602,233		602,233	602,233	602,233	602,233	602,233	602,233
350-342200-000	FUND BALANCE-END OF YEAR	550,072	602,233	656,575	602,233		602,233	602,233	602,233	602,233	602,233	602,233

Village of Mount Horeb / Mount Horeb Utilities
2023-2028 Capital Improvement Plan

ARPA 2024 436,112

carried forward - incomplete in 2024

2024				2025 Other			2026 Other			2027 Other			2028 Other			2029 Other		
	Expense	Other Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate
VILLAGE																		
Administration																		
Municipal Building - Cable Broadcasting equip-Vizrt Tricaster	-		-	15,000		15,000	-		-	-		-	-		-	-		-
Municipal Building - Security Cameras	9,200	9,200	-	-		-	-		-	-		-	-		-	-		-
Municipal Building - tile flooring replacement	15,545	15,545	-	-		-	-		-	-		-	-		-	-		-
Administration Total	24,745	24,745	-	15,000	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-
Police																		
New Police Vehicle with equipment	81,000	81,000	-	82,000	8,000	74,000	90,000	8,000	82,000	82,000	10,000	72,000	83,000	10,000	73,000			-
AED lifecycle replacements (3/year)			-			-	-		-	6,000		6,000	6,000		6,000			-
Server Upgrade			-			-			-	-		-	-		-	-		-
Equipment (computers)	5,000		5,000	5,000		5,000	5,000		5,000	5,000		5,000	5,000		5,000			-
Records Management Software	-		-			-			-			-			-			-
Bike Patrol			-			-			-			-			-			-
K-9 Program	-		-	-		-	5,000		5,000			-			-			-
Drone			-			-	-		-			-			-			-
Taser Upgrade	11,986	11,986	-	11,986		11,986	11,986		11,986	11,986		11,986	11,986		11,986			-
Dictation Equipment			-			-			-			-			-			-
Body camera / Squad camera system			-			-			-			-			-			-
Police Building improvements			-			-			-			-			-			-
Police Total	97,986	92,986	5,000	98,986	8,000	90,986	111,986	8,000	103,986	104,986	10,000	94,986	105,986	10,000	95,986	-	-	-
Public Services																		
Street Projects	728,000	728,000	-	1,500,000	1,500,000	-	1,500,000	1,500,000	-	1,000,000	1,000,000	-	800,000	800,000	-		-	-
Crackfill and Seal Coat	363,000	263,000	100,000	100,000		100,000	100,000		100,000	100,000		100,000	100,000		100,000	100,000		100,000
Highway 92 Pavement Project - DOT			-			-			-	75,000		75,000			-			-
Replace two rusted doors at PW Shop			-	14,000		14,000			-			-			-			-
Replace Shop Garage Overhead Doors	-	-	-	50,000		50,000			-			-			-			-
Facility Needs Study - Village Garage			-	25,000		25,000			-			-			-			-
Storm Sewer																		
Sidewalk Installation																		
Lake Street Stormwater Improvements share wDaneCty	50,000	50,000	-			-			-			-			-			-
Replace 1998 Pressure Washer	10,000	-	10,000			-			-			-			-			-
STREET MACHINERY:																		
2008 ODB Leaf Vac			-			-	350,000		350,000			-			-			-
2014 Chevy Silverado 3500 replacement	85,000	20,000	65,000			-			-			-			-			-
2015 International 7400 Patrol Truck			-			-			-			-			-	250,000		250,000
2017 Ford F-350 1-ton Dump Truck			-			-			-	85,000		85,000			-			-
2018 John Deere Gator Utility Vehicle			-			-			-			-	10,000		10,000			-
2019 Tennant Street Sweeper			-			-			-			-	300,000		300,000			-
2012 GMC 3500 Dump Truck (2013 Western Star)			-			-			-	225,000		225,000			-			-
Replace 12' Snow Pusher for cleaning downtown			-	19,000		19,000			-			-			-			-
1991 Wacker asphalt roller replacement			-			-			-	30,000		30,000			-			-
Parks/Forestry																		
PARK EQUIPMENT:																		
2023 Morbark Chipper 50% (50% Elec Util)			-			-			-			-			-			-
2016 John Deere 1585 mower/snbowl/broom	60,000	22,000	38,000			-			-			-			-			-
2014 John Deere 1580 Mower			-			-	30,000	3,000	27,000	-	-	-	-	-	-	-	-	-
2015 Ford F250 Pickup (2025)			-	60,000	5,000	55,000			-			-			-			-
2018 John Deere 1580 Mower			-	35,000		35,000			-			-			-			-
2006 Fertilizer Spreader (2025)			-	6,000		6,000			-			-			-			-
Replace 30 yr old Utility Trailer			-	6,000		6,000			-			-			-			-
Playground Equipment Replacement			-	200,000		200,000	50,000		50,000	100,000		100,000	100,000		100,000			-
Access control for Grundahl, Liberty,Sunrise Parks			-	11,000		11,000			-			-			-			-

2024				2025 Other			2026 Other			2027 Other			2028 Other			2029 Other		
Expense	Other Revenue	Levy/Rate		Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate
Timed Restroom Locks, Grundahl and Liberty		-		4,700		4,700			-			-			-			-
Ball Field Improvements, Sunrise Park		-		20,000		20,000			-			-			-			-
Grundahl Ball Diamond Lighting		-		190,000		190,000			-			-			-			-
Emerald Ash Borer Treatment	-		-	-		-	-		-	-		-	-		-	-		-
CORP (Comprehensive Outdoor Recreation Plan) update every 5 years		-		26,000		26,000			-			-			-			-
Community Center - porch reno / retaining wall		-					30,000		30,000	-		-	-		-	-		-
Community Center - Rec restroom		-				-	-		-	-		-	-		-	-		-
Community Center -Exterior Improvements		-		25,000		25,000	-		-	-		-	-		-	-		-
Community Center - Furnace & A/C replacement	12,000		12,000			-			-	-		-	-		-	-		-
Community Center - Rec Entrance/Public Restroom (JILL)		-		10,000		10,000			-	-		-	-		-	-		-
Pool Painting - wading/plunge pools		-				-	12,000		12,000	-		-	-		-	-		-
Aquatic Center Improvements	7,000		7,000			-			-	-		-	-		-	-		-
Asphalt Maintenance		-				-			-	-		-	-		-	-		-
Viking Park HS Field Lights		-				-			-	-		-	-		-	-		-
Waltz Park Baseball/Softball Field Improvements	15,000	3,000	12,000			-			-	-		-	-		-	-		-
Tennis/Pickleball Court Reconstruction		-				-			-			-			-			-
EAB		-				-			-			-			-			-
Public Services Total	1,330,000	1,086,000	244,000	2,301,700	1,505,000	796,700	2,072,000	1,503,000	569,000	1,615,000	1,000,000	615,000	1,310,000	800,000	510,000	350,000	-	350,000
Recreation (included in Community Center above for Building improvements)																		
		-				-			-			-			-			-
Recreation Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Library																		
Library Exterior projects	20,926	20,926	-	131,000		131,000	2,000		2,000	1,000		1,000	2,000		2,000	1,000		1,000
Library Interior projects	1,000		1,000	1,000		1,000	1,000		1,000	16,000		16,000	1,000		1,000	26,400		26,400
Library HVAC (per Jeff G)	-		-	-		-	-		-	-		-	-		-	-		-
Library Total	21,926	20,926	1,000	132,000	-	132,000	3,000	-	3,000	17,000	-	17,000	3,000	-	3,000	27,400	-	27,400
Norsk Golf Club																		
Water and Sewer Connection		-				-			-			-			-			-
Driveway/Parking lot sealcoat		-				-			-			-			-			-
Norsk Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VILLAGE TOTALS	1,474,657	1,224,657	250,000	2,547,686	1,513,000	1,034,686	2,186,986	1,511,000	675,986	1,736,986	1,010,000	726,986	1,418,986	810,000	608,986	377,400	-	377,400
UTILITIES																		
Electric																		
1995 Air Compressor 50%	-		-			-	15,000	4,500	10,500			-			-			-
2018 Case Skid Steer 75% (2029)		-				-			-			-			-	60,000	22,500	37,500
2015 Cat Back Hoe 60%		-				-			-			-			-	66,000		66,000
#20 2020 Chev 1500 100%		-				-			-			-			-			-
#21 2023 Chev k2500		-				-			-			-			-			-
#22 2019 Digger Derrick		-				-			-			-			-			-
#23 2017 60' Bucket Truck (2028)		-		-		-			-			-	320,000	50,000	270,000			-
#24 2020 Chev 3500		-				-			-			-			-			-
#25 2020 Chev 3500 Dump 75%		-				-			-			-			-			-
#27 2011 40' Bucket Truck		-		204,000	50,000	154,000			-			-			-			-
2023 Vermeer Trencher (2023)		-				-			-			-			-			-
2023 Morbark Chipper 50% (50% PS)		-				-			-			-			-			-
Super Duty Flatbed Trailer for Trencher		-		26,500		26,500			-			-			-			-
1999 Meter Test Bench		-				-			-			-			-			-
2018 Mini Excavator 50% (Water) (2028)		-				-			-			-	35,000		35,000			-
Work order/GPS mapping Software	18,000		18,000	19,000		19,000	20,000		20,000	21,000		21,000	22,000		22,000	23,000		23,000
Downtown Substation work		-				-			-			-			-			-
New Electric Substation and North Rd loop	1,250,000		1,250,000	1,250,000		1,250,000			-			-			-			-
Northeast substation maintenance		-				-			-			-			-			-
Downtown substation maintenance	300,000		300,000			-			-			-			-			-
Crimp Tool/Rotay Hammer	5,000		5,000			-			-			-			-			-
Landscape Rake	9,800		9,800			-			-			-			-			-

2024				2025 Other			2026 Other			2027 Other			2028 Other			2029 Other		
	Expense	Other Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate
Tyrol Line Conversion	80,000		80,000			-			-			-			-			-
2024 Military Ridge Substation	1,250,000		1,250,000			-			-			-			-			-
125 Meter Replacement	-		-	20,000		20,000			-			-			-			-
Shed Addition 60%	-		-	60,000		60,000			-			-			-			-
Wally Road Voltage Regulators (2027)			-			-			-	180,000		180,000			-			-
3 phase loop for Egenesis	-		-			-			-	85,000		85,000			-			-
Wire replacement, 3000'/year	75,000		75,000	82,500		82,500	90,000		90,000	97,500		97,500	105,000		105,000	112,500		112,500
Electric Total	2,987,800	-	2,987,800	1,662,000	50,000	1,612,000	125,000	4,500	120,500	383,500	-	383,500	482,000	50,000	432,000	261,500	22,500	239,000
Water																		
2015 Cat Backhoe 40% (2029)			-	-		-			-			-			-	44,000		44,000
#20 2008 Chev 15 100%			-			-			-			-			-			-
#26 2022 GMC Truck			-			-			-			-			-			-
#25 2007 Chev 350 Dump 25%			-			-			-			-			-			-
#28 2016 Chev 1500 100%			-			-	50,000	-	50,000			-			-			-
1995 Air Compressor 50%	-		-			-	15,000		15,000			-			-			-
2018 Case Skidsteer 25% (2029)			-			-			-			-			-	20,000	7,500	12,500
Hydraulic Valve Turner			-			-	10,000		10,000			-			-			-
Tower #3 Cleaning	-		-			-			-	12,000		12,000			-			-
Tower #6 Clearing	-		-			-			-	37,000		37,000			-			-
Water Tower #3 Painting			-			-			-			-			-			-
System Leak Detection	5,000		5,000	5,000		5,000	5,000		5,000	5,000		5,000	5,000		5,000	5,000		5,000
Main Replacement	450,000		450,000			-	1,050,800		1,050,800	1,260,000		1,260,000			-			-
Hwy 92 Water Main										-		-						
Well #3 Inspection (2028)			-			-			-			-	150,000		150,000			-
Well #4 Inspection (2033)			-			-			-			-			-	150,000		150,000
Well #5 Inspection (2025)			-	350,000		350,000			-			-			-			-
Well #6 Inspection (2027)			-			-			-	150,000		150,000			-			-
Lead Service Replacements			-			-			-			-			-			-
Meter Replacements	235,000		235,000	225,000		225,000	110,000		110,000	110,000		110,000	110,000		110,000	110,000		110,000
2018 Mini Excavator 50% (2028)			-			-			-	-		-	35,000		35,000			-
Reroof Well 5			-			-			-			-			-			-
Nesheim Trail Watermain Project			-	2,188,000		2,188,000			-			-			-			-
Shed Addition 40%	-		-	40,000		40,000			-			-			-			-
Fire Hydrant Sand Blast/Paint	-		-	25,000		25,000			-			-			-			-
Well #3 Reroof (2022)			-			-			-			-			-			-
Well #4 Reroof (2025)			-			-			-			-			-			-
Well #5 Reroof (2017)			-			-			-			-			-			-
Well #6 Reroof (2027)			-			-			-			-			-			-
Water Total	690,000	-	690,000	2,833,000	-	2,833,000	1,240,800	-	1,240,800	1,574,000	-	1,574,000	300,000	-	300,000	329,000	7,500	321,500
Wastewater																		
Replacement Plant			-			-			-			-			-			-
Brookwood Liftstation Pump			-			-			-			-			-			-
Steward Park East Liftstation (all new pumps & control panel, all new electrical, building repairs ie: roof, all new piping)			-	430,000		430,000			-			-			-			-
Lawn Tractor			-			-			-			-			-			-
2008 Vactor 2100			-			-			-			-			-			-
2014 Crane Truck 1 ton Replacement (2025)			-	106,000	15,000	91,000	95,000	20,000	75,000			-			-			-
Lift Station Improvements			-			-			-			-			-			-
Fence			-			-			-			-			-			-
2016 Ford F150 4x4 Pickup Replacement			-	-	-	-	45,000	5,000	40,000			-			-			-
2015 Ford F150 1/2 ton Pickup Replacement			-			-			-			-			-			-
2014 Ford F150 1/2 ton Pickup Replacement	40,000	5,000	35,000			-			-			-			-			-
2023 Ford F150 1/2 ton Pickup New			-			-			-			-			-			-
SCADA PC's and Software Upgrade	3,000		3,000			-			-			-			-			-
WPCF Server Upgrade and PC	19,000		19,000			-			-			-			-			-
Compact Logic PLC 5370 & programming	27,564		27,564	104,000		104,000	-		-			-			-			-
Influent Composit Sampler	8,368		8,368			-			-			-			-			-

2024				2025 Other			2026 Other			2027 Other			2028 Other			2029 Other		
	Expense	Other Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate
Sealcoat Lift Station driveways(Brookwood, ID, Hwy 92)	13,475		13,475	22,475		22,475												
Arzen Digester Blower Replacement			-			-			-		100,000		100,000		-		-	-
Stewart Park East Lift Station Force Main Replacement			-			-		325,000		325,000		-		-		435,000		435,000
Wastewater Total	111,407	5,000	106,407	232,475	15,000	217,475	465,000	25,000	440,000	100,000	-	100,000	435,000	-	435,000	-	-	-
VILLAGE Total	1,474,657	1,224,657	250,000	2,547,686	1,513,000	1,034,686	2,186,986	1,511,000	675,986	1,736,986	1,010,000	726,986	1,418,986	810,000	608,986	377,400	-	377,400
UTILITIES																		
Electric	2,987,800	-	2,987,800	1,662,000	50,000	1,612,000	125,000	4,500	120,500	383,500	-	383,500	482,000	50,000	432,000	261,500	22,500	239,000
Water	690,000	-	690,000	2,833,000	-	2,833,000	1,240,800	-	1,240,800	1,574,000	-	1,574,000	300,000	-	300,000	329,000	7,500	321,500
Wastewater	111,407	5,000	106,407	232,475	15,000	217,475	465,000	25,000	440,000	100,000	-	100,000	435,000	-	435,000	-	-	-
Grand Total	5,263,864	1,229,657	4,034,207	7,275,161	1,578,000	5,697,161	4,017,786	1,540,500	2,477,286	3,794,486	1,010,000	2,784,486	2,635,986	860,000	1,775,986	967,900	30,000	937,900

**VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET**

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CAPITAL PROJECTS FUND		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
400-434150-000	STATE EXPEND RESTRAINT PMT	128,145	109,855	0	0	0	0	0	0	0	0	0
400-435700-000	STATE GRANT-OTHER	0	0	0	0	0	0	0	0	0	0	0
400-437400-000	COUNTY GRANT - CDBG	0	0	0	0	48,393	48,393	0	0	0	0	0
400-468100-000	DEVELOPER RECAPTURE FEES	6,098	0	0	0	0	0	0	0	0	0	0
400-481100-000	INVESTMENT INTEREST (NORSK)	0	0	0	0	0	0	0	0	0	0	0
400-483000-000	PROPERTY & EQUIPMENT SALES	121,287	31,438	44,776	358,000	0	358,000	5,000	3,000	0	0	0
400-484000-000	COMPENSATION-FIXED ASSET LOSS	8,213	0	0	0	0	0	0	0	0	0	0
400-485000-000	CONTRIBUTIONS-ORG & INDIVIDUAL	0	0	6,340	0	0	0	0	0	0	0	0
400-489000-000	REFUND OF PRIOR YEARS EXPENSE	0	165,073	0	0	0	0	0	0	0	0	0
400-491100-000	LONG TERM DEBT - BONDS	1,500,000	0	2,250,000	0	0	0	4,285,000	0	1,800,000	0	0
400-491200-000	LONG TERM G.O. DEBT PROCEEDS	0	0	0	0	0	0	0	0	0	0	0
400-491300-000	PROCEEDS-INSTALLMENT LOAN (NORSK)	0	0	0	0	0	0	0	0	0	0	0
400-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	270,000	270,001	250,000	250,000	190,681	250,000	250,000	300,000	300,000	300,000	300,000
400-492200-000	TRANSFER FROM SPEC REV FUNDS	40,000	140,229	125,747	444,112	0	444,112	68,847	0	0	0	0
400-492400-000	TRANSFER FROM GENERAL FUND (NON-TAX)	0	0	0	0	0	0	0	0	0	0	0
400-499000-000	PREMIUM FOR DEBT ISSUANCE	72,628	0	157,414	0	0	0	0	0	0	0	0
TOTAL REVENUES		2,146,371	716,596	2,834,277	1,052,112	239,074	1,100,505	4,608,847	303,000	2,100,000	300,000	300,000
EXPENDITURES												
400-514000-810	GENERAL ADMINISTRATION EQUIP	84,386	5,800	0	9,200	9,185	9,200	0	0	0	0	0
400-516000-810	MUNICIPAL BLDG. EQUIPMENT	0	0	17,082	0	0	0	15,000	0	0	0	0
400-516000-820	MUNICIPAL BLDG. IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
400-521000-810	POLICE DEPARTMENT EQUIPMENT	85,857	72,943	32,994	97,986	11,985	97,986	98,986	111,986	104,986	105,986	0
400-521000-820	POLICE/REC BLDG. IMPROVEMENTS	2,755	0	52,585	0	0	0	0	0	0	0	0
400-521200-820	PUBLIC SAFETY BUILDING	0	0	0	0	0	0	0	0	0	0	0
400-525000-810	EMERGENCY WARNING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
400-532300-810	VILLAGE GARAGE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
400-532300-820	VILLAGE GARAGE IMPROVEMENTS	0	0	0	10,000	12,268	10,000	89,000	0	0	0	0
400-532400-810	STREET MACHINERY OUTLAY	192,631	262,313	29,590	85,000	0	85,000	19,000	350,000	340,000	310,000	250,000
400-533000-820	STREET IMPROVEMENT OUTLAY	1,264,963	1,810,159	1,685,310	1,091,000	1,147,202	1,150,000	1,600,000	1,600,000	1,175,000	900,000	100,000
400-534300-820	SIDEWALK IMPROVEMENTS	0	0	18,800	0	0	0	0	0	0	0	0
400-534400-210	STORMWATER MANAGEMENT PLANNING	0	0	1,970	0	0	0	0	0	0	0	0
400-534400-820	STORM SEWER OUTLAY	0	0	0	0	0	0	0	0	0	0	0
400-534400-825	STORMWATER BASIN OUTLAY	0	0	0	50,000	0	50,000	0	0	0	0	0
400-536100-820	WATER & SEWER IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
400-551100-810	LIBRARY EQUIPMENT	2,500	375	11,610	0	31,735	31,735	0	0	0	0	0
400-551100-820	LIBRARY IMPROVEMENTS	0	0	0	21,926	20,926	21,926	132,000	3,000	17,000	3,000	27,400
400-551400-810	COMMUNITY CENTER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
400-551400-820	COMMUNITY CENTER IMPROVEMENTS	1,280	31,155	17,241	12,000	140,379	150,000	35,000	30,000	0	0	0
400-552000-810	PARK EQUIPMENT	147,482	6,467	71,444	60,000	32,932	60,000	307,000	80,000	100,000	100,000	0
400-552000-820	PARK IMPROVEMENTS	0	0	442,880	15,000	0	15,000	251,700	0	0	0	0
400-552000-825	LAND PURCHASE	0	0	0	0	0	0	0	0	0	0	0
400-553100-810	RECREATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
400-554200-810	SWIMMING POOL EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
400-554200-820	SWIMMING POOL IMPROVEMENTS	130,993	10,905	20,978	7,000	8,222	8,500	0	12,000	0	0	0
400-561100-810	FORESTRY EQUIPMENT	209,795	0	0	0	0	0	0	0	0	0	0
400-567000-825	LAND PURCHASE	0	0	0	0	0	0	0	0	0	0	0
400-581000-610	PRINCIPAL-INSTALLMENT LOAN (NORSK)	0	0	0	0	0	0	0	0	0	0	0
400-582000-620	INTEREST-INSTALLMENT LOAN (NORSK)	0	0	0	0	0	0	0	0	0	0	0
400-592300-500	TRANSFER TO DEBT SERVICE FUND	0	0	0	0	0	0	0	0	0	0	0
400-593000-990	DEBT ISSUANCE COSTS	36,582	0	73,438	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		2,159,224	2,200,116	2,475,922	1,459,112	1,414,834	1,689,347	2,547,686	2,186,986	1,736,986	1,418,986	377,400
NET REVENUES OVER (UNDER) EXPENDITURES		(12,853)	(1,483,520)	358,356	(407,000)	(1,175,760)	(588,842)	2,061,161	(1,883,986)	363,014	(1,118,986)	(77,400)
400-342100-000	FUND BALANCE-BEG. OF YEAR	451,074	438,221	(1,045,299)	(686,943)		(686,943)	(1,275,785)	785,376	(1,098,610)	(735,596)	(1,854,582)
400-342100-000	FUND BALANCE-END OF YEAR	438,221	(1,045,299)	(686,943)	(1,093,943)		(1,275,785)	785,376	(1,098,610)	(735,596)	(1,854,582)	(1,931,982)

Debt Service vs. Spending Comparison

Street Projects 2021 to 2028

**Funds are borrowed in odd years to cover borrowing year and year following.*

Year	Actual Capital			
	Street Projects per Budget	Actual Borrowed Funds	Project-Street Impr Outlay	Borrowing Variance (short)/over
2021	\$ 700,000.00	\$ 2,375,000.00	\$ 1,264,963.00	
2022	\$ 700,000.00		\$ 1,810,159.00	\$ (700,122.00)
2023	\$ 897,000.00	\$ 2,250,000.00	\$ 1,685,310.00	
2024	\$ 728,000.00		\$ 1,150,000.00	\$ (585,310.00)
	<u>\$ 3,025,000.00</u>	<u>\$ 4,625,000.00</u>	<u>\$ 5,910,432.00</u>	<u>\$ (1,285,432.00)</u> 4-Year Totals

\$ 1,477,608.00 Actual 4-year Average Street Impr Outlay

Year	Street Project Costs		Borrowing REQUESTED	Comments
	ESTIMATED			
2025	\$ 1,500,000.00	\$ 4,285,000.00		Anticipating average costs to continue in 2025 and 2026, and
2026	\$ 1,500,000.00			recouping overspent Capital Funds from 2021-2024.
2027	\$ 1,000,000.00	?		Project Cost Bid for 2025-2028 being re-priced by SmithGroup;
2028	\$ 800,000.00			anticipating increases.

VILLAGE OF MOUNT HOREB												
2025 BUDGET WORKSHEET		10000.0%	1.5%	1.5%	1.1%		1.1%	3.5%	4.0%	3.5%	3.5%	4.0%
LIBRARY FUND		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
240-437200-000	DANE COUNTY LIBRARY AID	203,683	203,597	203,967	225,995	225,955	225,955	245,789	245,789	245,789	245,789	245,789
240-437210-000	OTHER COUNTY LIBRARY AID	27,885	30,427	33,087	30,548	30,543	30,543	29,704	29,704	29,704	29,704	29,704
240-467100-000	FINES - OVERDUE MATERIALS	89	4	1	0	1	1	0	0	0	0	0
240-467110-000	FINES - LOST/DAMAGED MATERIALS	1,658	2,056	2,285	1,500	1,397	2,000	2,000	2,000	2,000	2,000	2,000
240-467190-000	MEETING ROOM FEES	30	135	460	50	76	150	150	150	150	150	150
240-467200-000	COPY CHARGES (TAXABLE)	5,296	5,306	5,644	5,000	2,382	5,000	5,000	5,000	5,000	5,000	5,000
240-469100-000	MISCELLANEOUS INCOME	3,586	1,666	3,350	2,600	511	2,600	2,600	1,200	1,200	1,200	1,200
240-469200-000	OTHER REV - CHILDREN PROGRAMS	866	1,325	1,375	0	1,300	1,300	0	0	0	0	0
240-469500-000	OTHER REVENUE-ADULT PROGRAMS	0	0	0	0	0	0	0	0	0	0	0
240-481100-000	INVESTMENT INTEREST	73	258	812	0	887	887	0	0	0	0	0
240-484000-000	COMPENSATION-FIXED ASSET LOSS	0	0	0	0	0	0	0	0	0	0	0
240-485000-000	CONTRIBUTIONS-OTHER	345	2,418	1,940	0	5,620	5,620	1,000	1,000	1,000	1,000	1,000
240-489100-000	ADDITIONAL REVENUE PRIOR YEARS	0	0	0	0	0	0	0	0	0	0	0
240-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	491,618	498,992	506,477	512,132	390,617	512,132	530,057	551,259	570,553	590,522	614,143
240-492200-000	TRANSFER FROM SPEC REV FUNDS	0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	735,129	746,185	759,398	777,825	659,287	786,188	816,300	836,102	855,396	875,365	898,986
EXPENDITURES												
	OPERATING EXPENDITURES											
240-551100-111	REGULAR WAGES	346,618	365,787	386,857	444,441	219,052	432,874	452,610	471,508	484,534	499,070	499,070
240-551100-112	REGULAR WAGES-BLDG MAINT	3,273	3,607	3,863	4,590	722	4,590	4,590	4,590	4,590	4,590	4,590
240-551100-122	OVERTIME	433	0	0	750	0	0	750	750	750	750	750
240-551100-131	HEALTH	47,409	50,664	61,308	41,400	34,752	65,273	62,643	64,060	65,498	66,984	66,984
240-551100-132	DENTAL	1,471	1,505	2,673	2,952	1,415	2,861	3,792	3,192	3,312	3,432	3,432
240-551100-133	LIFE	256	297	364	295	189	420	385	313	322	332	342
240-551100-134	ICI	0	0	0	0	0	0	0	0	0	0	0
240-551100-135	RETIREMENT	18,177	18,533	20,950	23,311	11,702	22,535	24,165	24,731	25,473	26,237	27,025
240-551100-136	FICA	27,077	28,661	30,198	37,989	16,702	33,361	37,938	40,302	41,409	42,652	42,652
240-551100-220	UTILITIES	38,271	34,590	34,021	48,094	14,628	34,075	35,097	49,547	50,290	51,044	51,810
240-551100-240	REPAIRS & MAINT. CONTRACTUAL	38,321	30,893	35,610	36,693	18,540	36,693	37,794	37,802	38,369	38,945	39,529
240-551100-245	OFFICE MACHINE CONTRACTS	2,917	2,499	2,322	2,100	867	2,100	2,100	2,228	2,295	2,364	2,364
240-551100-290	MISCELLANEOUS CONTRACTUAL SERV	52,469	44,578	47,157	48,390	47,355	48,390	49,099	51,337	52,877	54,463	56,097
240-551100-310	OFFICE SUPPLIES	9,778	9,999	9,988	10,000	6,153	10,000	10,100	10,200	10,506	10,821	11,146
240-551100-315	POSTAGE	41	491	75	150	32	64	100	156	159	162	162
240-551100-320	FEES & DUES	931	834	1,040	1,336	179	1,336	1,376	1,376	1,062	1,094	1,094
240-551100-328	PRINTING & PUBLICATIONS	3,015	2,687	2,687	2,800	482	2,800	2,800	2,913	2,971	3,030	3,091

VILLAGE OF MOUNT HOREB												
2025 BUDGET WORKSHEET		10000.0%	1.5%	1.5%	1.1%		1.1%	3.5%	4.0%	3.5%	3.5%	4.0%
LIBRARY FUND		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
240-551100-335	TRAINING & MILEAGE	3,051	2,716	4,483	3,500	270	3,500	3,500	3,500	5,000	5,000	5,000
240-551100-340	OPERATING SUPPLIES	3,582	4,486	1,613	2,435	521	2,435	2,000	2,534	2,585	2,637	2,690
240-551100-390	MISCELLANEOUS EXPENDITURES	1,646	1,341	1,206	1,632	568	1,632	1,665	1,698	1,732	1,767	1,802
240-551100-420	TEEN PROGRAMING	1,260	699	509	520	90	520	530	541	552	563	574
240-551100-421	ENRICHMENT PROGRAMS	2,285	2,430	2,349	2,417	1,688	2,417	2,465	2,514	2,564	2,615	2,667
240-551100-422	CHILDREN'S PROGRAMMING	1,772	1,671	2,280	1,828	896	1,828	1,865	1,902	1,940	1,979	2,019
240-551100-423	SUMMER LIBRARY PROGRAM	2,248	3,076	3,112	2,309	2,893	2,309	2,355	2,402	2,450	2,499	2,549
240-551100-424	REFERENCE MATERIALS	569	534	555	556	0	556	600	578	590	602	614
240-551100-425	ADULT MATERIALS	31,176	29,676	30,448	29,300	14,714	38,800	30,450	29,593	29,889	30,188	30,490
240-551100-426	BOOKS/PERIODICALS	4,924	5,869	5,259	5,632	3,651	4,151	4,211	5,745	5,860	5,977	6,097
240-551100-427	AUDIO	4,924	2,862	2,254	2,250	2,740	6,250	4,250	2,250	2,250	2,250	2,250
240-551100-428	VIDEO	9,919	8,200	6,807	6,857	4,574	9,857	8,357	6,926	6,926	6,995	6,995
240-551100-429	CHILDRENS MATERIALS	9,260	8,272	8,096	8,200	3,328	9,200	8,700	8,282	8,282	8,365	8,449
240-551100-430	TEEN MATERIALS	3,277	3,665	3,528	3,362	1,350	3,362	3,362	3,396	3,396	3,430	3,430
240-551100-431	INTERMEDIATE MATERIALS	4,951	5,767	6,469	6,828	2,544	9,328	8,078	6,896	6,896	6,965	7,035
240-551100-432	SOFTWARE/TECH.	3,564	358	1,066	3,392	1,624	3,392	3,402	3,426	3,426	3,460	3,460
240-551100-433	DIGITAL MATERIALS	0	16,126	12,960	7,722	0	7,722	7,103	7,909	8,067	8,228	8,393
240-551100-434	OTHER MATERIALS	0	0	0	0	0	0	1,100	0	0	0	
240-551100-511	UNEMPLOYMENT	0	0	0	0	0	0	0	7,282	7,500	7,725	7,725
240-551100-810	EQUIPMENT	36,131	65,150	7,064	7,070	912	7,070	7,282	0	0	0	7,725
240-551100-820	BUILDING REPAIRS	0	0	0	0	32,941	57,729	0	0	0	0	0
	TOTAL OPERATING EXPENDITURES	714,997	758,521	739,171	801,101	448,074	869,430	826,614	862,379	884,322	907,215	920,102
	OTHER FINANCING USES											
240-551110-499	REFUND LOST MATERIALS	326	781	465	1,500	574	1,500	500	500	500	500	500
	TOTAL EXPENDITURES	715,323	759,303	739,636	802,601	448,648	870,930	827,114	862,879	884,822	907,715	920,602
NET REVENUES OVER (UNDER) EXPENDITURES		19,806	(13,118)	19,763	(24,776)	210,639	(84,742)	(10,814)	(26,777)	(29,426)	(32,350)	(21,616)
240-342100-000	FUND BALANCE-BEG. OF YEAR	221,078	240,884	227,766	247,528		247,528	162,786	151,972	125,195	95,769	63,419
240-342100-000	FUND BALANCE-END OF YEAR	240,884	227,766	247,528	222,752		162,786	151,972	125,195	95,769	63,419	41,803

**VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET**

LIBRARY SPECIAL PROJECTS FUND		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
241-481100-000	INVESTMENT INTEREST	13,541	10,637	7,838	1,800	2,011	1,800	1,800	1,800	1,800	1,800	1,800
241-481200-000	MARKET ADJUSTMENT-INVESTMENT	11,907	(41,904)	18,225	0	11,515	24,000	0	0	0	0	0
241-485000-000	CONTRIBUTIONS-ORG & INDIVIDUAL	0	0	0	351	0	351	0	0	0	0	0
241-485100-000	GRANT-MH COMMUNITY FOUNDATION	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
241-485200-000	GRANTS-OTHER	4,000	300	500	0	0	3,900	0	0	0	0	0
241-485500-000	CONTRIBUTIONS-ENDOWMENT FUND	1,450	2,050	1,000	0	1,600	1,600	0	0	0	0	0
TOTAL REVENUES		35,898	(23,916)	32,563	7,151	20,126	36,651	6,800	6,800	6,800	6,800	6,800
EXPENDITURES												
241-551110-399	ENDOWMENT FUND EXPENDITURES	7,739	9,715	7,059	0	5,000	5,288	0	0	0	0	0
241-551110-419	MH COMMUNITY FOUND. GRANT	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
241-551110-490	GRANT/CONTRIB EXP-OTHER	3,500	800	1,149	0	850	3,900	0	0	0	0	0
241-551110-550	ENDOWMENT INVESTMENT FEES	1,177	1,080	1,072	900	583	1,165	900	900	900	900	900
241-592200-500	TRANSFER TO SPEC REV FUNDS	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		17,416	16,595	14,280	5,900	11,433	15,353	5,900	5,900	5,900	5,900	5,900
NET REVENUES OVER (UNDER) EXPENDITURES		18,482	(40,512)	18,282	1,251	8,694	21,298	900	900	900	900	900
241-342100-000	FUND BALANCE-BEG. OF YEAR	9,529	6,147	6,147	2,565		2,565	23,863	24,763	25,663	26,563	27,463
241-342100-000	FUND BALANCE-END OF YEAR	6,147	(56,229)	2,565	3,816		23,863	24,763	25,663	26,563	27,463	28,363

**VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET**

SW DANE (OUTREACH FUND)		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
230-469100-000	OUTREACH PROGRAM-MISC INCOME	372	208	976	0	80	80	0	0	0	0	0
230-473600-000	COUNTY GRANTS - OUTREACH PROG.	51,792	55,331	58,752	63,562	37,012	82,011	81,638	81,638	81,638	81,638	81,638
230-473610-000	COUNTY GRANTS - NUTRITION PROG	31,840	33,273	36,425	40,879	12,767	41,377	42,523	42,523	42,523	42,523	42,523
230-473615-000	COUNTY GRANTS - MACM PROGRAM	1,725	274	952	8,800	389	9,416	9,416	9,416	9,416	9,416	9,416
230-473618-000	COUNTY GRANTS - CATERED MEALS	9,642	22,879	29,690	15,759	16,792	16,573	11,550	11,550	11,550	11,550	11,550
230-473620-000	MUNICIPALITY CONTRIBUTIONS	26,061	31,303	38,717	45,033	16,742	38,804	40,084	41,407	42,773	44,185	45,643
230-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	32,877	39,453	47,343	48,953	37,338	48,953	50,568	52,237	53,961	55,742	57,581
230-492200-000	TRANSFER FROM SPEC REV FUNDS	15,000	15,000	0	16,000	0	0	0	10,000	0	0	0
TOTAL REVENUES		169,309	197,722	212,854	238,986	121,120	237,214	235,779	248,771	241,861	245,054	248,351
EXPENDITURES												
NUTRITION												
230-546200-111	REGULAR WAGES	26,667	32,177	33,771	33,134	17,520	33,134	33,969	35,666	37,450	39,322	41,288
230-546200-122	OVERTIME	86	148	78	50	0	50	50	50	50	50	50
230-546200-131	HEALTH	9,103	9,746	9,589	21,978	5,321	10,643	11,420	11,763	12,116	12,479	12,853
230-546200-132	DENTAL	344	230	346	593	175	349	349	359	370	381	392
230-546200-133	LIFE	169	196	162	202	64	128	145	149	153	158	163
230-546200-134	ICI	0	0	0	0	0	0	0	0	0	0	0
230-546200-135	RETIREMENT	1,803	2,105	2,314	2,256	1,212	2,256	2,364	2,497	2,636	2,784	2,939
230-546200-136	FICA	1,651	2,039	2,211	2,538	1,124	2,538	2,599	2,728	2,865	3,008	3,159
230-546200-210	CONTRACTUAL - CATRED MEALS	9,642	7,591	11,346	15,759	4,470	16,573	11,550	11,550	11,550	11,550	11,550
230-546200-249	MISCELLANEOUS-CONTRACTUAL	0	0	0	1,750	0	0	1,750	1,750	1,750	1,750	1,750
230-546200-310	OFFICE SUPPLIES	48	0	64	300	0	300	300	300	300	300	300
230-546200-315	POSTAGE	220	0	529	515	0	515	530	546	562	579	596
230-546200-330	MILEAGE REIMBURSEMENT	155	166	166	600	256	600	175	175	175	175	175
230-546200-335	TRAINING	265	0	184	200	3	100	100	100	100	100	100
230-546200-340	OPERATING SUPPLIES	613	1,800	745	3,090	253	1,500	1,500	1,545	1,591	1,639	1,688
230-546200-390	FOOD & HOUSEHOLD SUPPLIES	443	202	269	309	276	309	318	328	338	348	358
230-546200-399	PROGRAM EXPENDITURES	48	363	299	350	222	350	1,000	1,000	1,000	1,000	1,000
230-546200-511	UNEMPLOYMENT	0	0	0	0	0	0	0	0	0	0	0
230-546200-810	EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
TOTAL NUTRITION		51,256	56,763	62,073	83,624	30,895	69,344	68,119	70,507	73,006	75,623	78,361
OUTREACH												
230-546300-111	REGULAR WAGES	72,318	85,850	88,232	93,768	46,994	93,768	97,905	102,800	107,940	113,337	119,004
230-546300-122	OVERTIME	369	470	247	100	0	100	100	100	100	100	100
230-546300-131	HEALTH	18,704	29,053	18,891	43,298	12,563	25,126	26,960	27,769	28,602	29,460	30,344
230-546300-132	DENTAL	1,300	1,517	2,061	2,237	727	1,454	1,450	1,494	1,539	1,585	1,633
230-546300-133	LIFE	415	482	324	473	25	49	145	149	153	158	163
230-546300-134	ICI	0	0	0	0	0	0	0	0	0	0	0
230-546300-135	RETIREMENT	4,891	5,617	5,876	6,383	3,240	6,383	6,811	7,193	7,595	8,020	8,468
230-546300-136	FICA	5,600	6,192	6,918	7,181	3,431	7,181	7,490	7,864	8,257	8,670	9,104
230-546300-220	TELEPHONE	1,173	1,190	1,258	1,230	695	1,230	1,261	1,293	1,325	1,358	1,392
230-546300-249	MISCELLANEOUS-CONTRACTUAL	0	0	0	1,750	0	0	1,750	1,750	1,750	1,750	1,750
230-546300-310	OFFICE SUPPLIES	0	148	109	206	89	206	212	218	225	232	239
230-546300-315	POSTAGE	452	480	264	515	0	400	500	515	530	546	562
230-546300-330	MILEAGE REIMBURSEMENT	248	231	224	520	135	520	250	260	270	281	292

**VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET**

SW DANE (OUTREACH FUND)		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
230-546300-335	TRAINING	166	9	96	250	32	150	200	200	200	200	200
230-546300-340	OPERATING SUPPLIES	3,937	4,658	5,277	5,250	2,131	5,250	5,250	5,513	5,789	6,078	6,382
230-546300-399	PROGRAM EXPENDITURES	69	759	198	350	(308)	350	1,000	1,000	1,000	1,000	1,000
230-546300-511	UNEMPLOYMENT	0	0	0	0	0	0	0	0	0	0	0
230-546300-530	RENT	3,600	3,600	3,600	3,600	1,800	3,600	3,600	3,600	3,600	3,600	3,600
230-546300-810	EQUIPMENT	0	0	2,224	0	0	0	0	0	0	0	0
TOTAL OUTREACH		113,242	140,256	135,799	167,111	71,554	145,767	154,884	161,719	168,876	176,376	184,233
OTHER FINANCING USES												
230-546400-390	FUNDRAISING EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0
230-546400-399	EMERGENCY FUND EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0
230-546400-900	RETURN-PRIOR YR CO GRANT MEALS	0	678	0	0	0	0	0	0	0	0	0
230-592200-500	TRANSFER TO SPEC REV FUNDS	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING USES		0	678	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		164,498	197,697	197,872	250,735	102,449	215,112	223,002	232,225	241,881	251,999	262,594
NET REVENUES OVER (UNDER) EXPENDITURES		4,811	24	14,982	(11,749)	18,671	22,103	12,777	16,546	(20)	(6,945)	(14,243)
230-342100-000	FUND BALANCE-BEG. OF YEAR	102	4,913	4,937	19,919	19,919	19,919	42,022	54,799	71,345	71,325	64,380
230-342100-000	FUND BALANCE-END OF YEAR	4,913	4,937	19,919	8,170	38,590	42,022	54,799	71,345	71,325	64,380	50,137
Fund 231 Fund Balance (EOY) / Total Expenditures		102%	97%	85%	91%		114%	79%	107%	109%	110%	111%
Months in Reserve		12	12	10	11		14	9	13	13	13	13

**VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET**

OUTREACH SPECIAL PROJECTS FUND		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
231-469900-000	FUNDRAISING REVENUE	9,819	20,220	20,060	7,500	875	1,750	7,500	7,500	7,500	7,500	7,500
231-481100-000	INVESTMENT INTEREST	599	2,249	7,775	150	8,354	8,500	150	150	150	150	150
231-485000-000	CONTRIBUTIONS-ORG & INDIVIDUAL	11,494	16,805	11,064	10,000	10,159	15,000	10,000	10,000	10,000	10,000	10,000
231-492200-000	TRANSFER FROM SPEC REV FUNDS	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES		21,912	39,274	38,900	17,650	19,388	25,250	17,650	17,650	17,650	17,650	17,650
EXPENDITURES												
231-546400-325	NEWSLETTER EXPENDITURES	1,542	1,176	1,512	1,500	1,088	1,500	1,500	1,500	1,500	1,500	1,500
231-546400-390	FUNDRAISING EXPENDITURES	0	0	0	1,000	6,500	6,500	1,000	1,000	1,000	1,000	1,000
231-546400-395	MEMORIAL EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0
231-546400-399	EMERGENCY EXPENDITURES	0	0	0	1,000	0	1,000	1,000	1,000	1,000	1,000	1,000
231-592200-500	TRANSFER TO SPEC REV FUNDS	15,000	15,000	0	16,000	0	0	0	10,000	0	0	0
TOTAL EXPENDITURES		16,542	16,176	1,512	19,500	7,588	9,000	3,500	13,500	3,500	3,500	3,500
NET REVENUES OVER (UNDER) EXPENDITURES		5,370	23,098	37,388	(1,850)	11,800	16,250	14,150	4,150	14,150	14,150	14,150
231-342100-000	FUND BALANCE-BEG. OF YEAR	162,546	167,916	191,015	228,402		228,402	244,652	244,652	248,802	262,952	277,102
231-342100-000	FUND BALANCE-END OF YEAR	167,916	191,015	228,402	226,552		244,652	258,802	248,802	262,952	277,102	291,252

VILLAGE OF MOUNT HOREB 2025 BUDGET WORKSHEET												
SWIMMING POOL		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
215-467340-000	SWIMMING POOL PASSES REVENUE (TAX)	34,325	38,408	36,299	37,000	19,536	34,000	38,110	38,872	39,650	40,443	41,251
215-467341-000	SWIMMING POOL ADMISSIONS REVENUE (TAX)	20,476	20,335	21,227	17,000	6,163	20,850	17,510	17,860	18,217	18,582	18,953
215-467345-000	CONCESSIONS REVENUE (TAX)	9,454	13,907	13,950	12,000	6,951	17,000	12,000	12,000	12,000	12,000	12,000
215-467842-000	SWIM TEAM ADMIN REVENUE	3,000	0	4,000	4,000	0	4,400	4,400	4,400	4,400	4,400	4,400
215-485000-000	CONTRIBUTIONS-ORG & INDIVIDUAL	0	0	3,500	0	3,500	0	0	0	0	0	0
215-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	50,000	30,000	29,999	30,700	23,416	30,700	42,000	42,000	42,000	42,000	42,000
215-492200-000	TRANSFER FROM SPECIAL REV FUNDS	0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	117,254	102,650	108,975	100,700	59,565	106,950	114,020	115,132	116,267	117,424	118,605
EXPENDITURES												
215-554200-111	REGULAR WAGES-POOL MAINT	10,451	22,826	22,053	8,500	13,013	24,000	22,307	22,307	22,307	22,307	22,307
215-554200-112	REGULAR WAGES-ADMISS/CONCESS	5,461	7,255	7,850	8,960	3,185	8,960	8,960	8,960	8,960	8,960	8,960
215-554200-113	REGULAR WAGES-POOL STAFF	35,698	39,109	43,434	55,440	18,049	55,440	57,940	57,940	57,940	57,940	57,940
215-554200-122	OVERTIME	1,773	2,588	2,415	2,250	643	2,250	2,250	2,250	2,250	2,250	2,250
215-554200-131	HEALTH	2,972	3,388	4,228	2,865	2,517	6,319	6,780	6,983	7,192	7,408	7,630
215-554200-132	DENTAL	165	213	284	193	160	402	300	309	318	328	338
215-554200-133	LIFE	43	48	67	31	30	79	32	33	34	35	36
215-554200-134	ICI	0	0	0	0	0	0	0	0	0	0	0
215-554200-135	RETIREMENT	764	887	1,140	587	655	1,638	590	1,550	1,559	1,568	1,577
215-554200-136	FICA	4,580	5,421	5,707	5,749	2,586	10,069	6,996	6,996	6,996	6,996	6,996
215-554200-220	UTILITIES	10,959	12,812	10,374	13,260	1,333	6,288	13,525	13,796	14,072	14,353	14,640
215-554200-240	MAINTENANCE-CONTRACTUAL	7,651	7,046	9,143	9,000	499	2,864	9,000	9,000	9,000	9,000	9,000
215-554200-340	OPERATING SUPPLIES	13,474	17,387	15,550	16,000	12,647	18,000	16,480	16,974	17,483	18,007	18,547
215-554200-341	SPECIAL EVENTS EXPENSES	432	1,300	964	1,500	375	750	1,500	1,500	1,500	1,500	1,500
215-554200-342	CONCESSION EXPENSES	5,987	12,401	10,796	12,000	8,048	12,000	12,360	12,731	13,113	13,506	13,911
215-554200-345	POOL/REC OPERATING SUPPLIES	1,687	1,901	1,964	2,800	2,472	3,000	2,800	2,800	2,800	2,800	2,800
215-554200-390	STAFF EXPEND-LIFEGUARDS	1,012	1,531	4,075	2,000	3,349	4,000	2,000	2,000	2,000	2,000	2,000
215-554200-391	STAFF EXPEND-ADMISS/CONCESS	66	235	273	300	272	300	300	300	300	300	300
215-554200-810	EQUIPMENT	412	1,076	2,696	1,000	1,042	1,200	1,000	1,000	1,000	1,000	1,000
215-554200-820	BUILDING & POOL REPAIRS	0	3,754	1,032	2,000	2,424	3,500	2,000	2,000	2,000	2,000	2,000
215-592400-500	TRANSFER TO CAP PROJ FUND	0	0	0	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	103,588	141,177	144,045	144,435	73,300	161,059	167,120	169,429	170,824	172,258	173,732
NET REVENUES OVER (UNDER) EXPENDITURES		13,666	(38,527)	(35,070)	(43,735)	(13,735)	(54,109)	(53,100)	(54,297)	(54,557)	(54,834)	(55,127)
215-342100-000	FUND BALANCE-BEG. OF YEAR	19,221	32,887	(5,640)	(40,710)	(40,710)	(40,710)	(94,819)	(147,919)	(202,215)	(256,772)	(311,606)
215-342100-000	FUND BALANCE-END OF YEAR	32,887	(5,640)	(40,710)	(84,445)	(54,445)	(94,819)	(147,919)	(202,215)	(256,772)	(311,606)	(366,733)

**VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET**

EMPLOYEE RETIREMENT INS FUND		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
250-481100-000	INVESTMENT INTEREST	974	3,113	9,157	3,000	10,898	13,000	3,000	3,000	3,000	3,000	3,000
250-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	35,000	34,999	38,305	40,000	30,509	40,000	40,000	50,000	55,000	60,000	65,000
250-492600-000	TRANSFER FROM UTILITY FUNDS	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES		35,974	38,112	47,462	43,000	41,407	53,000	43,000	53,000	58,000	63,000	68,000
EXPENDITURES												
250-514500-131	HEALTH INSURANCE PAYMENTS	62,124	40,073	33,556	76,910	8,834	35,000	35,000	38,500	42,350	46,585	51,244
250-514500-132	DENTAL INSURANCE PAYMENTS	0	0	0	0	0	0	0	0	0	0	0
250-514500-390	EE RETIRE INS FUND MISC EXP	9,441	(7,553)	19,210	57,630	(0)	5,000	7,500	8,250	9,075	9,983	10,981
250-592600-500	TRANSFER TO OTHER FUNDS	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		71,565	32,520	52,766	134,540	8,834	40,000	42,500	46,750	51,425	56,568	62,224
NET REVENUES OVER (UNDER) EXPENDITURES		(35,591)	5,592	(5,304)	(91,540)	32,573	13,000	500	6,250	6,575	6,432	5,776
250-342100-000	FUND BALANCE-BEG. OF YEAR	325,691	290,099	295,690	290,386		290,386	303,386	303,886	310,136	316,711	323,143
250-342100-000	FUND BALANCE-END OF YEAR	290,099	295,690	290,386	198,845		303,386	303,886	310,136	316,711	323,143	328,919

**VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET**

TID #3 FUND		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
450-411200-000	PROPERTY TAXES-TID INCREMENT	721,871	784,190	808,941	825,120	611,573	825,120	841,622	858,454	875,624	0	0
450-434300-000	EXEMPT COMPUTER AID	3,463	3,463	3,463	3,463	0	3,463	3,463	3,463	3,463	0	0
450-434400-000	STATE PPT AID	20,977	11,163	11,163	11,163	11,163	11,163	39,792	39,792	39,792	0	0
450-468400-000	DEV GUARANTEES-COUNTY ID LLC	0	0	0	51,777	0	51,777	32,460	39,940	39,940	0	0
450-468410-000	DEV GUARANTEES-SYMDON BROS	0	20,000	0	7,925	0	7,925	4,969	6,114	6,114	0	0
450-481100-000	INVESTMENT INTEREST	368	827	3,651	1,000	4,675	1,000	1,000	1,000	1,000	0	0
450-491100-000	LONG TERM DEBT - BONDS	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES		746,678	819,643	827,218	900,448	627,412	900,448	923,306	948,763	965,932	0	0
EXPENDITURES												
450-513000-210	GENERAL LEGAL FEES & EXPENSE	0	174	1,590	2,000	0	2,000	2,000	2,000	2,000	0	0
450-514100-111	ADMIN SALARIES & WAGES	2,500	2,500	0	2,500	0	2,500	2,500	2,500	2,500	0	0
450-514500-320	FEES & DUES	150	150	150	150	150	150	150	150	150	0	0
450-515100-210	AUDIT & ACCOUNTING	1,100	1,100	1,897	1,200	1,243	1,200	1,200	1,200	1,200	0	0
450-531000-210	GENERAL ENGINEERING	0	0	0	0	0	0	0	0	0	0	0
450-563000-290	GENERAL PLANNING-TID RELATED	0	0	0	0	0	0	0	0	0	0	0
450-567000-290	ECONOMIC DEV INCENTIVE	0	0	0	0	0	0	0	0	0	0	0
450-592300-500	TRANSFER TO DEBT SERVICE FUND	848,463	833,150	857,250	838,913	799,613	838,913	867,600	842,600	829,300	0	0
TOTAL EXPENDITURES		852,213	837,074	860,887	844,763	801,005	844,763	873,450	848,450	835,150	0	0
NET REVENUES OVER (UNDER) EXPENDITURES		(105,534)	(17,432)	(33,669)	55,685	(173,593)	55,685	49,856	100,313	130,782	0	0
450-342100-000	FUND BALANCE-BEG. OF YEAR	111,311	5,777	5,777	(27,892)		(27,892)	27,793	77,649	177,962	308,744	308,744
450-342100-000	FUND BALANCE-END OF YEAR	5,777	(11,655)	(27,892)	27,793		27,793	77,649	177,962	308,744	308,744	308,744

**VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET**

TID #3 AMENDMENT#1 FUND		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
452-411200-000	PROPERTY TAXES-TID INCREMENT	0	0	0	0	0	0	0	0	0	0	0
452-481100-000	INVESTMENT INTEREST	0	0	0	0	0	0	0	0	0	0	0
452-491100-000	LONG TERM DEBT - BONDS	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES		0	0	0	0	0	0	0	0	0	0	0
EXPENDITURES												
452-533000-210	ENGINEERING-STREET PROJECTS	0	0	0	0	0	0	0	0	0	0	0
452-533000-820	CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
452-533000-821	BRIDGE RESTORATION	0	0	0	0	0	0	0	0	0	0	0
452-533010-821	CTH ID ENTRY FEATURE	0	0	0	0	0	0	0	0	0	0	0
452-563000-295	BUSINESS RECRUITMENT	0	0	0	0	0	0	0	0	0	0	0
452-592300-500	TRANSFER TO DEBT SERVICE FUND	54,422	52,160	55,463	54,428	53,348	54,428	55,620	54,540	0	0	0
TOTAL EXPENDITURES		54,422	52,160	55,463	54,428	53,348	54,428	55,620	54,540	0	0	0
NET REVENUES OVER (UNDER) EXPENDITURES		(54,422)	(52,160)	(55,463)	(54,428)	(53,348)	(54,428)	(55,620)	(54,540)	0	0	0
452-342100-000	FUND BALANCE-BEG. OF YEAR	(632,693)	(687,115)	(739,275)	(794,737)		(794,737)	(849,165)	(904,785)	(959,325)	(959,325)	(959,325)
452-342100-000	FUND BALANCE-END OF YEAR	(687,115)	(739,275)	(794,737)	(849,165)		(849,165)	(904,785)	(959,325)	(959,325)	(959,325)	(959,325)

**VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET**

TID #5 FUND		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
460-411200-000	PROPERTY TAXES-TID INCREMENT	648,987	687,938	753,479	753,477	585,518	753,477	753,477	761,012	768,622	776,308	784,071
460-434300-000	EXEMPT COMPUTER AID	0	0	0	0	0	0	0	0	0	0	0
460-434400-000	STATE PPT AID	10,896	5,471	5,471	5,471	5,471	5,471	40,199	5,471	5,471	5,471	5,471
460-468400-000	FEES-DOWNTOWN IMPROVE APPL	0	50	100	0	0	0	0	0	0	0	0
460-468500-000	GRANTS-ECONOMIC DEVELOPMENT	0	64,903	36,480	0	180,738	0	0	0	0	0	0
460-481100-000	INVESTMENT INTEREST	1,530	334	37	1,000	17,436	1,000	1,000	1,000	1,000	1,000	1,000
460-483000-000	PROPERTY & EQUIPMENT SALES	0	0	730,000	0	0	0	0	0	0	0	0
460-491100-000	LONG TERM G.O. DEBT PROCEEDS	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES		661,413	758,696	1,525,567	759,948	789,164	759,948	794,676	767,483	775,093	782,779	790,542
EXPENDITURES												
460-513000-210	GENERAL LEGAL FEES & EXPENSE	0	0	0	1,000	6,722	3,800	1,000	1,000	1,000	1,000	1,000
460-514100-111	ADMIN SALARIES & WAGES	2,500	2,500	0	2,500	0	2,500	2,500	2,500	2,500	2,500	2,500
460-514500-220	UTILITIES	0	0	0	0	0	0	0	0	0	0	0
460-514500-320	FEES & DUES	150	150	150	200	150	200	200	200	200	200	200
460-515100-210	AUDIT & ACCOUNTING	4,100	1,100	1,897	1,200	1,243	1,200	1,200	1,200	1,200	1,200	1,200
460-531000-210	GENERAL ENGINEERING	0	0	0	0	0	0	0	0	0	0	0
460-533000-820	STREET IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
460-533000-825	DOWNTOWN STREETScape IMPROV	0	2,100	0	0	0	0	0	0	0	0	0
460-534400-820	STORM SEWER IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
460-534500-820	PARKING FACILITIES	0	0	2,000	0	0	0	0	0	0	0	0
460-535500-820	BICYCLE PATH IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
460-536100-820	SEWER SERVICE IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
460-537000-820	WATER SERVICE IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
460-538000-820	ELECTRIC SERVICE UPGRADES	0	0	0	0	0	0	0	0	0	0	0
460-551000-810	RESIDENTIAL IMPROVEMENTS	0	0	22,273	25,000	5,000	25,000	25,000	25,000	25,000	25,000	25,000
460-552000-820	PARK IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
460-563000-290	GENERAL PLANNING-TID RELATED	2,188	418	7,499	2,000	19,455	2,000	2,000	2,000	2,000	2,000	2,000
460-567000-290	ECONOMIC DEV INCENTIVES-FAÇADE	38,249	230,355	36,480	10,000	198,590	10,000	10,000	10,000	10,000	10,000	10,000
460-567000-291	ECONOMIC DEV INCENTIVES-REDEV	172,698	107,674	69,383	79,701	77,631	79,701	80,052	80,612	80,612	80,612	80,612
460-592300-500	TRANSFER TO DEBT SERVICE FUND	300,018	304,518	303,618	307,418	235,309	307,418	310,818	313,618	320,699	322,255	328,725
460-592400-500	TRANSFER TO OTHER TID FUNDS	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		519,902	648,815	443,299	429,019	544,099	431,819	432,770	436,130	443,211	444,767	451,237
NET REVENUES OVER (UNDER) EXPENDITURES		141,511	109,881	1,082,268	330,929	245,065	328,129	361,906	331,353	331,882	338,012	339,305
460-342100-000	FUND BALANCE-BEG. OF YEAR	(935,825)	(889,312)	(889,312)	97,958		97,958	426,087	787,993	1,119,346	1,451,228	1,789,240
460-342100-000	FUND BALANCE-END OF YEAR	(889,312)	(874,429)	97,958	(677,424)		426,087	787,993	1,119,346	1,451,228	1,789,240	2,128,546

**VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET**

CABLE PROGRAMMING FUND		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
225-441250-000	FRANCHISE FEE (65%)	49,342	52,389	43,286	52,000	15,751	48,000	52,000	52,000	52,000	52,000	52,000
225-485000-000	CONTRIBUTIONS-ORG & INDIVIDUALS	0	0	0	0	0	0	0	0	0	0	0
225-492000-000	TRANSFER FROM OTHER FUNDS	0	0	25,000	0	0	0	0	0	0	0	0
TOTAL REVENUES		49,342	52,389	68,286	52,000	15,751	48,000	52,000	52,000	52,000	52,000	52,000
EXPENDITURES												
225-516100-111	REGULAR WAGES	21,277	25,044	25,521	30,931	13,583	30,931	31,703	31,703	31,703	31,703	31,703
225-516100-122	OVERTIME	0	0	0	0	0	0	0	0	0	0	0
225-516100-131	HEALTH	79	2,041	2,124	2,416	1,184	2,368	2,540	2,540	2,540	2,540	2,540
225-516100-132	DENTAL	0	0	0	0	0	0	0	0	0	0	0
225-516100-133	LIFE	0	0	0	0	0	0	0	0	0	0	0
225-516100-134	ICI	0	0	0	0	0	0	0	0	0	0	0
225-516100-135	RETIREMENT	1,306	1,375	1,460	1,552	776	1,552	1,603	1,612	1,621	1,630	1,639
225-516100-136	FICA	1,633	2,072	2,115	2,366	1,130	2,366	2,425	2,425	2,425	2,425	2,425
225-516100-210	CONTRACTUAL SERVICES-CATV	600	0	0	3,000	0	5,400	8,400	8,400	8,400	8,400	8,400
225-516100-220	UTILITIES	0	0	0	0	0	0	0	0	0	0	0
225-516100-310	OFFICE SUPPLIES	0	0	0	225	0	100	150	150	150	150	150
225-516100-320	FEES & DUES	220	230	230	250	230	230	250	250	250	250	250
225-516100-328	PRINTING & PUBLICATIONS	0	0	0	0	0	0	0	0	0	0	0
225-516100-331	PROGRAM DEVELOPMENT	0	0	0	0	0	0	0	0	0	0	0
225-516100-335	TRAINING	0	0	0	0	0	0	0	0	0	0	0
225-516100-340	OPERATING SUPPLIES	0	0	0	100	0	100	100	100	100	100	100
225-516100-390	MISCELLANEOUS EXPENDITURES	0	541	0	500	0	100	250	250	250	250	250
225-516100-810	EQUIPMENT	6,756	10,104	125,595	6,000	0	1,500	3,500	3,500	3,500	3,500	3,500
TOTAL EXPENDITURES		31,871	41,407	157,046	47,340	16,903	44,647	50,921	50,930	50,939	50,948	50,957
NET REVENUES OVER (UNDER) EXPENDITURES		17,471	10,982	(88,760)	4,660	(1,152)	3,353	1,079	1,070	1,061	1,052	1,043
215-342100-000	FUND BALANCE-BEG. OF YEAR	98,064	115,535	126,517	37,758		37,758	41,111	42,190	43,260	44,321	45,373
215-342100-000	FUND BALANCE-END OF YEAR	115,535	126,517	37,758	42,418		41,111	42,190	43,260	44,321	45,373	46,416

**VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET**

TOURISM PROMOTION FUND		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
260-412100-000	OVERNIGHT LODGING TAX	74,346	81,498	87,976	70,000	14,640	70,000	70,000	70,000	70,000	70,000	70,000
TOTAL REVENUES		74,346	81,498	87,976	70,000	14,640	70,000	70,000	70,000	70,000	70,000	70,000
EXPENDITURES												
260-567000-290	MT HOREB CHAMBER OF COMMERCE	65,425	71,718	77,419	61,600	12,694	61,600	61,600	61,600	61,600	61,600	61,600
260-592000-500	TRANSFER TO OTHER FUNDS	8,922	2,194	2,507	8,400	0	8,400	8,400	8,400	8,400	8,400	8,400
TOTAL EXPENDITURES		74,346	73,913	79,926	70,000	12,694	70,000	70,000	70,000	70,000	70,000	70,000
NET REVENUES OVER (UNDER) EXPENDITURES		0	7,585	8,050	0	1,947	0	0	0	0	0	0
					88%		88%	88%	88%	88%	88%	88%
260-342100-000	FUND BALANCE-BEG. OF YEAR	0	0	7,585	15,636		15,636	15,636	15,636	15,636	15,636	15,636
260-342100-000	FUND BALANCE-END OF YEAR	0	7,585	15,636	15,636		15,636	15,636	15,636	15,636	15,636	15,636

**VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET**

TERRACE TREE FUND		12/31/2021	12/31/2022	12/31/2023	2024	8/31/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
201-468100-000	DEVELOPER FEES	11,140	0	0	2,500	0	2,500	2,500	2,500	2,500	2,500	2,500
201-468200-000	STREET TREES REVENUE	(24)	1,552	485	0	0	0	0	0	0	0	0
201-481100-000	INVESTMENT INTEREST	452	1,262	3,337	750	4,222	3,400	750	750	750	750	750
201-485000-000	CONTRIBUTIONS-ORG & INDIVIDUAL	5,181	0	1,000	5,000	0	5,000	2,000	2,000	2,000	2,000	2,500
TOTAL REVENUES		16,749	2,814	4,822	8,250	4,222	10,900	5,250	5,250	5,250	5,250	5,750
EXPENDITURES												
201-561100-111	REGULAR WAGES	1,599	460	3,874	5,000	2,392	4,784	2,392	2,392	2,392	2,392	2,392
201-561100-122	OVERTIME	0	0	0	0	0	0	0	0	0	0	0
201-561100-131	HEALTH	338	15	28	1,835	510	1,021	1,095	1,128	1,162	1,197	1,233
201-561100-132	DENTAL	19	0	2	111	30	42	40	41	42	43	44
201-561100-133	LIFE	5	0	1	30	5	11	5	5	5	5	5
201-561100-134	ICI	0	0	0	0	0	0	0	0	0	0	0
201-561100-135	RETIREMENT	108	4	8	345	165	330	359	167	168	169	170
201-561100-136	FICA	119	5	9	383	175	351	183	183	183	183	183
201-561100-810	EQUIPMENT	0	0	1,966	0	0	0	0	0	0	0	0
201-561100-820	TERRACE TREES OUTLAY	9,782	18,549	(953)	23,000	9,515	23,000	10,000	10,000	10,000	10,000	1,000
201-592000-510	TRANSFER TO OTHER FUNDS	40,000	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		51,971	19,033	4,935	30,704	12,794	29,539	14,074	13,916	13,952	13,989	5,027
NET REVENUES OVER (UNDER) EXPENDITURES		(35,221)	(16,220)	(113)	(22,454)	(8,571)	(18,639)	(8,824)	(8,666)	(8,702)	(8,739)	723
201-342100-000	FUND BALANCE-BEG. OF YEAR	155,123	119,902	119,902	119,788	119,788	119,788	101,150	92,326	83,660	83,660	74,958
201-342100-000	FUND BALANCE-END OF YEAR	119,902	103,682	119,788	97,334	111,217	101,150	92,326	83,660	74,958	74,921	75,681

**VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET**

PARK DEVELOPMENT FUND		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
200-467250-000	PARK PARTICIPATION FEES	2,475	4,125	1,450	0	1,385	1,385	0	0	0	0	0
200-467847-000	GRUNDAHL PARK ADVERTISING REV.	4,050	4,750	3,900	4,900	5,300	5,300	4,900	4,900	4,900	4,900	4,900
200-468200-000	MEMORIAL TREES REVENUE (TAX)	140	0	0	0	0	0	0	0	0	0	0
200-468400-000	DEVELOPER PARK LAND FEES	200	13,750	16,250	0	1,250	1,250	0	0	0	0	0
200-468450-000	PARK IMPROVEMENT FEES	9,524	32,721	24,152	5,000	3,074	5,000	5,000	5,000	5,000	5,000	5,000
200-481100-000	INVESTMENT INTEREST	622	3,444	10,604	1,500	11,327	10,000	1,500	1,500	1,500	1,500	1,500
200-485000-000	CONTRIBUTIONS-ORG & INDIVIDUAL	18,062	3,735	37,722	3,000	0	1,500	3,000	3,000	3,000	3,000	3,000
TOTAL REVENUES		35,073	62,525	94,078	14,400	22,336	24,435	14,400	14,400	14,400	14,400	14,400
EXPENDITURES												
200-552000-210	ENGINEERING	0	6,895	18,360	0	0	0	0	0	0	0	0
200-552000-390	GRUNDAHL PARK SPECIAL EXPEND.	0	465	4,491	0	2,284	2,284	0	0	0	0	0
200-552000-810	EQUIPMENT	11,913	16,459	7,601	10,000	46,344	46,344	10,000	10,000	10,000	10,000	10,000
200-552000-820	BUILDING REPAIRS	0	0	0	3,000	2,000	3,000	3,000	3,000	3,000	3,000	3,000
200-592400-500	TRANSFER TO OTHER FUNDS	0	0	41,624	28,000	0	0	0	0	0	0	0
TOTAL EXPENDITURES		11,913	23,819	72,076	41,000	50,628	51,628	13,000	13,000	13,000	13,000	13,000
NET REVENUES OVER (UNDER) EXPENDITURES		23,160	38,706	22,002	(26,600)	(28,292)	(27,193)	1,400	1,400	1,400	1,400	1,400
200-342100-000	FUND BALANCE-BEG. OF YEAR	235,502	258,662	297,369	319,371	319,371	319,371	292,178	293,578	294,978	294,978	296,378
200-342100-000	FUND BALANCE-END OF YEAR	258,662	297,369	319,371	236,802	291,078	292,178	293,578	294,978	296,378	296,378	297,778

VILLAGE OF MOUNT HOREB												
2025 BUDGET WORKSHEET												
ELECTRIC DEPARTMENT		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
910-421000-100	CAPITAL PAID IN BY MUNICIPALITY	0	0	0	0	0	0	0	0	0	0	0
910-441600-000	MERCHANT & JOBBING/CONTRACT WORK	0	0	0	0	0	0	0	0	0	0	0
910-441900-000	INTEREST & DIVIDEND INCOME	8,274	52,220	291,343	7,070	150,206	160,000	7,141	7,212	7,284	7,357	7,431
910-441910-000	MARKET ADJUSTMENT-INVESTMENT	0	0	0	0	0	0	0	0	0	0	0
910-442100-000	MISC NONOPERATING INCOME	299,782	88,663	239,630	100,000	35,987	100,000	100,000	100,000	100,000	100,000	100,000
910-442900-000	AMORTIZATION OF DEBT PREMIUM	432	0	0	1,500	0	1,500	0	0	0	0	0
910-444000-000	RESIDENTIAL SALES - VILLAGE	2,860,848	3,172,063	3,102,713	3,441,242	1,383,007	3,441,242	3,384,891	3,473,126	3,526,381	3,589,336	3,671,940
910-444100-000	RESIDENTIAL-RURAL	443,906	490,889	468,540	514,209	212,492	514,209	505,788	518,973	526,931	536,337	548,681
910-444200-000	COMMERCIAL GS - VILLAGE	668,946	747,357	769,417	942,187	359,856	942,187	903,269	925,927	938,973	955,054	975,763
910-444210-000	COMMERCIAL-RURAL	151,221	189,687	188,324	206,822	91,287	206,822	198,279	203,252	206,116	209,646	214,192
910-444220-000	SMALL POWER - VILLAGE	1,059,739	1,167,180	1,095,985	1,132,762	391,135	1,132,762	1,350,943	1,386,554	1,407,095	1,432,406	1,465,369
910-444230-000	SMALL POWER - RURAL	235,367	261,699	286,166	248,655	142,389	248,655	296,548	304,366	308,874	314,430	321,666
910-444300-000	LARGE POWER - VILLAGE	236,186	331,804	335,569	520,723	219,122	520,723	365,830	375,600	381,241	388,064	397,130
910-444310-000	LARGE POWER - RURAL	202,939	238,416	196,275	409,140	68,932	409,140	287,437	295,114	299,547	304,907	312,030
910-444320-000	INDUSTRIAL POWER - VILLAGE	0	0	0	43,909	0	43,909	41,669	42,495	42,958	43,571	44,284
910-444330-000	INDUSTRIAL POWER - RURAL	0	0	32,272	29,273	43,017	29,273	27,779	28,330	28,638	29,047	29,522
910-444400-000	PUBLIC STREET LIGHTING	109,679	110,598	112,994	133,251	58,782	133,251	131,697	132,584	133,104	133,704	134,557
910-444410-000	ATHLETIC FIELD LIGHTING REVENU	350	350	273	0	0	0	0	0	0	0	0
910-444420-000	YARD LIGHTING - VILLAGE	2,083	2,116	2,157	1,491	1,130	1,491	1,506	1,535	1,563	1,579	1,595
910-444430-000	YARD LIGHTING - RURAL	4,572	4,589	4,884	3,480	2,651	3,480	3,515	3,582	3,646	3,682	3,719
910-444700-000	SALES FOR RESALE	50,540	53,254	52,978	53,577	30,558	53,577	54,113	55,141	56,134	56,695	57,262
910-444800-000	COMMERCIAL GS SEWER - VILLAGE	17,946	26,238	26,956	22,489	11,972	22,489	22,714	23,146	23,563	23,799	24,037
910-444810-000	COMMERCIAL GS SEWER - RURAL	3,898	3,274	3,487	3,731	1,851	3,731	3,768	3,840	3,909	3,948	3,987
910-444820-000	SMALL POWER - WATER UTILITY	93,018	108,468	107,347	110,818	55,695	110,818	111,926	114,053	116,106	117,267	118,440
910-444830-000	SMALL POWER - SEWER UTILITY	90,258	99,867	97,349	106,920	50,059	106,920	107,989	110,041	112,022	113,142	114,273
910-445000-000	FORFEITED DISCOUNTS/PENALTIES	17,135	19,421	15,500	10,516	10,010	10,516	10,621	10,823	11,018	11,128	11,239
910-445100-000	MISC SERVICE REVENUE - RECONNE	3,400	2,960	3,000	2,000	1,280	2,000	2,000	2,000	2,000	2,000	2,000
910-445110-000	MISC SERVICE REVENUE - TEMP SE	2,925	2,850	2,025	1,500	675	1,500	1,500	1,500	1,500	1,500	1,500
910-445400-000	RENT FROM ELECTRIC PROPERTY	3,840	3,840	3,840	4,000	1,920	4,000	4,000	18,000	4000	4,000	4,000
910-445600-000	OTHER ELECTRIC REVENUE	49,563	42,366	28,941	35,000	10,072	35,000	35,000	35,000	35,000	35,350	35,704
910-490000-000	TRANSFER OUT - GENERAL FUND	0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	6,616,846	7,220,170	7,467,965	8,086,264	3,334,083	8,239,194	7,959,923	8,172,194	8,277,603	8,417,949	8,600,321
EXPENDITURES												
910-540300-500	DEPRECIATION EXPENSE	401,324	411,315	446,003	407,441	222,600	445,200	411,515	415,631	419,787	423,985	428,225
910-540310-500	DEPRECIATION EXPENSE-CIAC	85,764	91,689	96,551	89,438	48,000	96,000	90,333	91,236	92,148	93,069	94,000
Category E111	WAGES (SEE PLANT WAGES BELOW*)	552,387	575,405	605,404	681,182	355,199	710,398	723,075	730,306	737,609	744,985	752,435

VILLAGE OF MOUNT HOREB												
2025 BUDGET WORKSHEET												
ELECTRIC DEPARTMENT		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Category E122	OVERTIME	12,500	19,726	17,486	15,000	7,917	15,834	15,000	15,000	15,000	15,000	15,000
910-540700-520	LOSS ON RETIREMENT	0	0	0	0	0	0	0	0	0	0	0
910-540800-136	TAXES - PAYROLL	48,099	48,127	50,117	42,180	26,876	42,180	56,463	57,016	57,575	58,139	58,709
910-540810-536	TAX - WI LICENSE FEE ASSMT	31,929	37,324	38,402	33,000	19,842	33,000	33,000	33,000	33,000	33,000	33,000
910-540820-536	TAX EQUIVALENT EXPENSE	193,325	187,428	195,776	209,714	97,800	209,714	213,908	218,186	222,550	227,001	231,541
910-540830-536	TAXES - PSC REMAINDER ASSMT	3,078	0	6,153	5,300	0	5,300	5,300	5,300	5,300	5,300	5,300
910-542600-300	INFLUENCING EXPENSE	1,422	1,483	0	0	0	0	0	0	0	0	0
910-542700-620	INTEREST EXPENSE	625	23,551	187,821	184,233	93,765	184,233	177,492	170,457	163,128	155,484	147,525
910-542810-520	AMORTIZATION - LOSS ON REFUNDING	178	0	0	0	0	0	0	0	0	0	0
910-542820-520	ELECTRIC BOND ISSUANCE COSTS	0	90,825	0	0	0	0	0	0	0	0	0
910-543200-620	INTEREST CHARGED-CONSTR CREDIT	0	0	0	0	0	0	0	0	0	0	0
910-554500-200	PURCHASED POWER	4,728,107	5,333,693	4,998,951	5,386,622	2,084,494	5,386,622	5,530,078	5,671,821	5,708,401	5,883,748	6,001,638
910-554600-200	SHARED SUBSTATION EXPENSE	0	0	0	0	0	0	0	0	0	0	0
910-556200-300	LINE & STATION SUPPLIES	56,871	71,365	49,111	60,000	51,064	60,000	60,000	60,000	60,000	60,000	60,000
910-556500-300	OPERATION STREET LIGHTS - EXP	0	62	0	0	0	0	0	0	0	0	0
910-556600-300	METER EXPENSE	2,154	5,193	24,617	5,900	1,483	5,900	5,900	5,900	5,900	5,900	5,900
910-556700-300	CUSTOMER INSTALLATION EXPENSE	0	4,380	2,962	2,000	0	2,000	2,000	2,000	2,000	2,000	2,000
910-557100-300	MAINT OF STRUCTURES & EQUIPMEN	55,611	10,168	3,799	25,000	0	25,000	25,000	25,000	25,000	25,000	25,000
910-557200-300	MAINT OF LINES EXPENSE	29,479	11,614	32,935	18,360	404	18,360	18,727	19,102	19,484	19,874	20,271
910-557200-390	MAINT OF LINES - WO CREDITS	(108,432)	(62,861)	(102,072)	(45,000)	32	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)
910-557280-300	MAINT OF LINES - RURAL	3,084	3,463	0	1,000	0	1,000	1,000	1,000	1,000	1,000	1,000
910-557300-300	MAINT OF TRANSFORMERS EXPENSE	0	0	170	1,500	0	1,500	1,500	1,500	1,500	1,500	1,500
910-557400-300	MAINT OF STREET LIGHTS EXPENSE	4,094	7,078	9,055	8,000	0	8,000	8,000	8,000	8,000	8,000	8,000
910-557500-300	MAINT OF METERS	2,913	4,956	3,230	5,000	1,632	5,000	5,000	5,000	5,000	5,000	5,000
910-590400-300	UNCOLLECTIBLE ACCOUNTS	0	49	0	2,000	0	2,000	2,000	2,000	2,000	2,000	2,000
910-592100-300	OFFICE SUPPLIES & EXPENSE	14,562	19,772	20,883	14,484	15,292	22,000	20,000	20,400	20,808	21,224	21,648
910-592200-390	ELECTRIC ADMIN EXP TRANSFER-WO	0	0	0	(7,500)	0	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)
910-592300-200	OUTSIDE SERVICES EMPLOYED	104,924	106,380	98,668	103,000	60,142	103,000	106,090	109,273	112,551	115,928	119,406
910-592400-510	PROPERTY INSURANCE	8,102	8,585	9,736	7,855	5,200	7,855	8,012	8,172	8,335	8,502	8,672
910-592500-510	INJURIES & DAMAGES EXPENSE	19,804	19,191	23,118	23,814	12,923	23,814	24,290	24,776	25,272	25,777	26,293
910-592600-112	EMPLOYEE INCENTIVES	(8,027)	0	(6,726)	240	117	240	240	240	240	240	240
910-592600-131	EMPLOYEE BEN - HEALTH INS EXP	92,481	85,095	97,806	224,170	52,876	105,752	113,472	116,876	120,382	123,993	127,713
910-592600-132	EMPLOYEE BEN - DENTAL INS EXP	5,890	5,931	7,062	7,118	3,538	7,076	7,076	7,288	7,507	7,732	7,964
910-592600-133	EMPLOYEE BEN - LIFE INS EXP	1,204	1,123	1,188	1,601	610	1,221	1,649	1,698	1,749	1,801	1,855
910-592600-134	EMPLOYEE BEN - ICI INS EXP	0	0	0	0	0	0	0	0	0	0	0
910-592600-135	EMPLOYEE BEN - RETIREMENT EXP	42,726	38,679	45,759	48,037	24,839	49,678	51,296	52,097	52,908	53,731	54,565
910-592600-136	PENSIONS & BENEFITS-GASB 68	(64,162)	(71,418)	64,294	0	0	0	0	0	0	0	0
910-592600-390	EMPLOYEE BENEFITS-OVERHEAD EXP	0	0	0	0	(35,512)	0	0	0	0	0	0
910-592610-135	PENSIONS & BENEFITS-GASB 68 ADJ	0	0	0	0	0	0	0	0	0	0	0

VILLAGE OF MOUNT HOREB												
2025 BUDGET WORKSHEET												
ELECTRIC DEPARTMENT		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
910-592610-335	EMPLOYEE BEN - TRAINING EXP	1,356	6,863	11,832	10,000	4,035	10,000	10,000	10,000	10,000	10,000	10,000
910-592800-200	REGULATORY COMMISSION EXPENSE	0	0	17,986	0	0	0	0	0	0	0	0
910-593000-300	MISCELLANEOUS GENERAL EXPENSE	38,788	42,803	34,544	30,000	19,913	30,000	38,000	38,000	38,000	38,000	38,000
910-593300-300	TRANSPORTATION EXPENSE	120,830	115,114	118,422	110,132	22,149	110,132	113,436	116,839	120,344	123,954	127,673
910-593300-390	TRANSPORTATION EXPENSE-WO CRED	(60,067)	(35,587)	(48,469)	(40,000)	(7,657)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
910-593500-300	MAINT OF GENERAL PLANT EXP	112	0	0	2,000	0	2,000	3,500	2,000	3,500	2,000	2,000
	TOTAL EXPENDITURES	6,423,035	7,218,564	7,162,573	7,672,821	3,189,572	7,637,508	7,789,852	7,952,614	8,013,477	8,210,367	8,351,573
	REVENUES OVER (UNDER) EXPENDITURES	193,811	1,606	305,392	(104,452)	144,512	601,686	170,071	219,580	264,126	207,582	248,748
910-321610-000	UNAPPR. EARNED SURPLUS-BEG	7,681,801	7,875,612	7,877,219	8,182,610		8,182,610	8,784,296	8,954,367	9,173,948	9,438,073	9,645,656
910-321610-000	UNAPPR. EARNED SURPLUS-END	7,875,612	7,877,219	8,182,610	8,078,159		8,784,296	8,954,367	9,173,948	9,438,073	9,645,656	9,894,404

VILLAGE OF MOUNT HOREB												
2025 BUDGET WORKSHEET												
WATER DEPARTMENT		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
920-421000-100	CAPITAL PAID IN BY MUNICIPALITY	116,760	0	0	0	0	0	0	0	0	0	0
920-441900-000	INTEREST & DIVIDEND INCOME	5,346	9,449	117,742	15,000	116,166	140,000	85,000	85,000	85,000	85,000	85,000
920-441910-000	INTEREST INCOME - LEASES	0	19,379	19,089	0	0	19,000	19,000	19,000	19,000	19,000	19,000
920-442100-000	CONTRIBUTION AID OF CONSTRUCTI	554,629	624,526	182,867	0	0	0	0	0	0	0	0
920-442900-000	AMORTIZATION OF DEBT PREMIUM	2,217	1,904	(82,396)	0	0	0	0	0	0	0	0
920-446020-000	BULK WATER SALES	3,619	5,395	3,603	2,500	1,553	2,500	3,500	3,500	3,500	3,500	3,500
920-446110-000	RESIDENTIAL WATER SALES	614,575	625,661	642,823	641,618	309,610	641,618	673,699	707,384	742,753	779,891	818,886
920-446120-000	COMMERCIAL WATER SALES	78,109	86,747	86,664	85,481	38,659	85,481	89,755	94,243	98,955	103,903	109,098
920-446140-000	PUBLIC AUTHORITIES SALES	18,826	19,905	23,047	20,000	10,142	23,508	24,683	25,917	27,213	28,574	30,002
920-446150-000	MULTI-FAMILY RESIDENTIAL SALES	28,812	30,185	37,547	30,050	18,144	38,298	40,213	42,224	44,335	46,552	48,879
920-446160-000	IRRIGATION WATER SALES	104,870	88,249	138,647	70,000	28,354	70,000	110,000	110,000	110,000	110,000	110,000
920-446200-000	PRIVATE FIRE PROTECTION SALES	15,673	16,208	16,447	16,000	8,193	16,000	16,000	16,000	16,000	16,000	16,000
920-446300-000	PUBLIC FIRE PROTECTION SALES	329,258	334,625	341,781	339,494	171,974	348,616	366,047	384,350	403,567	423,745	444,933
920-447000-000	FORFEITED DISCOUNTS	3,660	3,098	2,837	3,500	1,394	3,500	3,500	3,500	3,500	3,500	3,500
920-447200-000	WATER TOWER RENTAL FEE - VERIZ	36,614	13,901	2,911	37,826	12,000	24,000	24,000	24,960	25,958	26,997	28,077
920-447220-000	RENT FROM WATER PROPERTY	960	960	960	960	480	960	960	960	960	960	960
920-447400-000	MISC SERVICE REVENUES	4,840	2,310	1,740	2,000	480	2,000	2,000	2,000	2,000	2,000	2,000
920-447410-000	WATER IMPACT FEE	47,792	51,504	33,408	45,000	20,416	45,000	45,000	45,000	45,000	45,000	45,000
920-447420-000	OTHER WATER REVENUES	20,439	21,758	19,253	20,000	2,407	20,000	20,000	20,000	20,000	20,000	20,000
920-447421-000	LEAD LINE REPLACE-DNR GRANT	0	1,134,381	380,513	0	0	0	0	0	0	0	0
	TOTAL REVENUES	1,987,000	3,090,143	1,969,481	1,329,429	739,974	1,480,481	1,523,357	1,584,037	1,647,741	1,714,621	1,784,835
EXPENDITURES												
920-540300-500	DEPRECIATION EXPENSE	206,649	230,612	266,421	195,630	133,200	266,400	203,825	209,940	216,238	222,725	229,407
920-540310-500	DEPRECIATION EXPENSE-CIAC	162,413	171,610	177,745	177,745	88,800	177,600	180,751	186,173	191,758	197,511	203,436
Category W111	PAYROLL	186,203	199,644	191,408	216,464	105,718	211,436	221,227	223,440	225,674	227,930	230,210
Category W122	OVERTIME	13,110	16,145	14,392	10,500	6,897	13,794	10,500	10,500	10,500	10,500	10,500
920-540800-136	TAXES - PAYROLL	8,528	11,286	9,979	13,585	8,686	17,371	17,727	17,896	18,067	18,240	18,414
920-540820-536	TAX EQUIVALENT EXPENSE	213,008	204,270	234,525	234,090	117,000	234,090	238,772	243,547	248,418	253,386	258,454
920-540830-536	TAXES - PSC REMAINDER ASSMT	1,460	1,212	1,365	2,000	0	2,000	2,000	2,000	2,000	2,000	2,000
920-542700-620	INTEREST - LONG TERM DEBT	23,450	20,650	69,729	57,649	114,698	201,798	169,725	161,900	83,200	146,450	138,335
920-562200-200	PUMPING EXP - POWER	94,115	109,748	108,614	95,642	47,537	95,642	96,598	97,564	98,540	99,525	100,520
920-562300-300	PUMPING EXP - SUPPLIES & EXP	7,769	11,974	50,976	8,408	8,966	8,408	8,492	8,577	8,663	8,750	8,838
920-563100-300	TREATMENT - CHEMICALS	17,637	26,409	30,565	23,336	14,367	23,336	35,000	35,175	35,351	35,528	35,706
920-563200-300	TREATMENT - SUPPLIES & EXP	5,146	8,020	22,948	2,025	3,168	2,025	2,030	2,035	2,040	2,045	2,050
920-564100-300	TRANS/DISTR EXP - SUPPLIES & E	3,391	4,323	18,516	20,000	1,503	20,000	20,000	20,000	20,000	20,000	20,000
920-565000-300	MAINTENANCE OF RESERVOIRS	8,990	1,868	5,268	20,000	0	20,000	20,000	20,000	20,000	20,000	20,000
920-565100-300	MAINTENANCE OF MAINS EXPENSE	45,422	54,947	50,756	44,163	20,460	44,163	45,046	45,947	46,866	47,803	48,759
920-565200-300	MAINTENANCE OF SERVICES EXPENS	4,184	6,637	10,626	15,000	4,756	15,000	10,000	10,000	10,000	10,000	10,000

VILLAGE OF MOUNT HOREB												
2025 BUDGET WORKSHEET												
WATER DEPARTMENT		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
920-565300-300	MAINTENANCE OF METERS EXPENSE	2,468	6,705	4,969	4,500	3,673	10,000	10,000	10,000	7,000	7,000	7,000
920-565390-300	MAINT OF METERS-WO CREDITS	(1,465)	(12,435)	(621)	(5,000)	(228)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
920-565400-300	MAINTENANCE OF HYDRANTS EXPENS	1,554	1,573	2,097	4,000	3,470	4,000	4,000	4,000	4,000	4,000	4,000
920-590400-300	UNCOLLECTIBLE ACCOUNTS EXPENSE	54	66	0	250	0	250	250	250	250	250	250
920-592100-300	OFFICE SUPPLIES & EXPENSE	14,004	14,859	16,537	13,963	10,702	13,963	14,312	14,670	15,037	15,413	15,798
920-592300-200	OUTSIDE SERVICES EMPLOYED	38,269	38,625	58,012	34,218	61,051	90,000	90,000	92,250	94,556	96,920	99,343
920-592400-510	PROPERTY INSURANCE	8,798	9,322	10,572	9,699	5,646	9,699	9,893	10,091	10,293	10,499	10,709
920-592500-510	INJURIES & DAMAGES	6,467	6,274	7,759	10,200	4,109	8,217	7,000	7,140	7,283	7,429	7,578
920-592600-112	EMPLOYEE INCENTIVES	(2,679)	0	(5,272)	180	0	180	180	180	180	180	180
920-592600-131	EMPLOYEE BEN - HEALTH INS EXP	44,699	48,608	43,597	99,924	21,850	43,700	46,890	48,297	49,746	51,238	52,775
920-592600-132	EMPLOYEE BEN - DENTAL INS EXP	2,451	3,920	3,826	3,037	1,911	3,822	3,822	3,937	4,055	4,177	4,302
920-592600-133	EMPLOYEE BEN - LIFE INS EXP	275	350	314	448	165	331	461	475	489	504	519
920-592600-134	EMPLOYEE BEN - ICI INS EXP	0	0	0	0	0	0	0	0	0	0	0
920-592600-135	EMPLOYEE BEN - RETIREMENT EXP	14,568	16,374	15,442	15,661	8,151	16,301	15,902	16,352	16,603	16,857	17,114
920-592600-136	PENSIONS & BENEFITS-GASB 68	(18,069)	(17,041)	12,277	0	0	0	0	0	0	0	0
920-592610-135	PENSIONS & BENEFITS-GASB 68 ADJ	0	0	0	0	0	0	0	0	0	0	0
920-592610-300	EMPLOYEE BEN - TRAINING EXP	2,452	3,201	4,473	2,100	5,739	7,000	12,000	5,000	5,000	5,000	5,000
920-593000-300	MISCELLANEOUS GENERAL EXPENSE	14,895	14,856	17,368	16,483	10,685	16,483	16,648	16,814	16,982	17,152	17,324
920-593300-300	TRANSPORTATION EXPENSE	5,248	7,092	5,768	10,000	2,095	10,000	7,500	7,500	7,500	7,500	7,500
920-593300-390	TRANSPORTATION-WO CREDITS	(2,031)	(11,430)	(413)	(5,000)	(230)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
920-593500-300	MAINTENANCE OF GENERAL PLANT E	0	0	0	2,000	0	2,000	2,000	2,000	3,300	3,300	3,300
920-593600-300	WATER LEAD PIPE REPLACEMENT	0	1,172,483	374,162	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	1,133,433	2,382,759	1,834,700	1,352,900	814,543	1,579,009	1,512,551	1,523,651	1,469,589	1,559,812	1,579,321
	REVENUES OVER (UNDER) EXPENDITURES	853,567	707,385	134,781	(23,471)	(74,569)	(98,527)	10,806	60,387	178,152	154,809	205,514
920-321600-000	UNAPPR. EARNED SURPLUS-BEG	5,840,177	6,693,744	7,401,129	7,535,910		7,535,910	7,437,382	7,448,189	7,508,575	7,686,728	7,841,537
920-321600-000	UNAPPR. EARNED SURPLUS-END	6,693,744	7,401,129	7,535,910	5,804,653		7,437,382	7,448,189	7,508,575	7,686,728	7,841,537	8,047,051

VILLAGE OF MOUNT HOREB												
2025 BUDGET WORKSHEET												
WASTEWATER DEPARTMENT		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
930-421000-100	CAPITAL PAID IN BY MUNICIPALITY	154,905	0	0	0	0	0	0	0	0	0	0
930-441900-000	INTEREST & DIVIDEND INCOME	9,584	39,259	94,496	10,000	67,203	95,000	10,000	10,000	10,000	10,000	10,000
930-441910-000	MARKET ADJUSTMENT-INVESTMENT	0	0	0	0	0	0	0	0	0	0	0
930-442100-000	CONTRIBUTION AID OF CONSTRUCTION	276,775	5,000	100,434	0	0		0	0	0	0	0
930-442100-999	GAIN/LOSS ON SALE OF CAPITAL ASSETS	0	0	(64,693)	0	0		0	0	0	0	0
930-442900-000	AMORTIZATION OF DEBT PREMIUM	0	0	0	0	0		0	0	0	0	0
930-443200-000	CAPITALIZED INTEREST	0	0	0	0	0		0	0	0	0	0
930-462210-000	RESIDENTIAL REVENUES	2,039,413	2,073,364	2,134,867	2,084,467	1,042,928	2,177,565	2,221,116	2,265,539	2,310,850	2,357,067	2,404,208
930-462220-000	COMMERCIAL REVENUES	353,160	387,616	408,525	383,884	185,783	416,695	425,029	433,529	442,200	451,044	460,065
930-462240-000	PUBLIC AUTHORITIES REVENUES	47,471	52,284	57,466	57,934	28,936	57,934	58,513	59,098	59,689	60,286	60,889
930-462250-000	HOLDING TANK WASTE REVENUES	108	64	216	0	0	0	0	0	0	0	0
930-463100-000	FORFEITED DISCOUNTS	8,022	6,833	6,290	5,050	3,150	5,050	5,101	5,152	5,204	5,256	5,309
930-463400-000	RENT FROM SEWERAGE PROPERTY	3,094	3,094	0	0	0	0	0	0	0	0	0
930-463500-000	MISCELLANEOUS OPERATING REVENU	3,164	244,063	1,630	5,000	194	5,000	5,000	5,000	5,000	5,000	5,000
930-463510-000	CONNECTION FEES REVENUE	53,542	54,785	36,000	25,000	12,000	25,000	25,000	25,000	25,000	25,000	25,000
930-484000-000	COMPENSATION-FIXED ASSET LOSS	0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	2,949,238	2,866,362	2,775,231	2,571,335	1,340,195	2,782,244	2,749,759	2,803,318	2,857,943	2,913,653	2,970,471
EXPENDITURES												
930-540300-500	DEPRECIATION EXPENSE	1,156,026	1,174,981	1,199,910	1,120,310	599,400	1,198,800	1,200,000	1,236,000	1,273,080	1,311,272	1,350,610
Category S111	PAYROLL	386,768	392,488	405,580	408,920	244,793	489,586	417,838	422,016	426,237	430,499	434,804
Category S122	OVERTIME	8,261	10,048	10,323	9,051	5,249	10,498	9,232	9,417	9,605	9,797	9,993
930-540800-136	TAXES - PAYROLL	28,839	29,001	30,067	30,777	18,046	38,256	32,671	33,005	33,342	33,683	34,027
930-542700-620	INTEREST - LONG TERM DEBT	278,940	266,118	247,841	234,544	121,289	234,544	218,295	201,750	184,894	167,721	150,223
930-542800-000	DEBT ISSUANCE COST	0	0	0	0	0	0	0	0	0	0	0
930-582100-200	POWER & FUEL FOR PUMPING	120,656	137,079	136,224	144,200	59,190	125,000	130,000	133,900	137,917	142,055	146,317
930-582300-300	CHLORINE EXPENSE	0	0	0	0	0	0	0	0	0	0	0
930-582400-200	PHOSPHORUS REMOVAL CHEMICALS	5,861	6,497	6,343	16,789	3,040	16,789	17,293	17,812	18,346	18,896	19,463
930-582500-300	SLUDGE CONDITIONING CHEMICALS	2,911	5,927	4,168	6,200	1,827	6,200	6,386	6,578	6,775	6,978	7,187
930-582510-300	BIO SOLIDS EXPENSE	26,552	30,026	36,249	39,900	26,835	39,900	42,300	44,100	45,900	48,000	50,000
930-582600-300	OTHER CHEMICALS	0	0	3,550	4,120	0	0	0	0	0	0	0
930-582700-300	OPERATING SUPPLIES & EXPENSE	0	0	1,536	5,628	3,048	5,628	5,000	5,150	5,305	5,464	5,628
930-582710-300	LAB OPERATING SUPPLIES & EXP	9,881	11,538	11,735	15,896	8,160	15,896	16,373	16,864	17,370	17,891	18,428
930-582800-300	TRANSPORTATION EXPENSE	10,745	12,799	12,023	11,330	7,497	11,330	11,670	12,020	12,381	12,752	13,135
930-582900-530	OFFICE RENT EXPENSE	9,060	9,060	9,060	9,060	4,530	9,060	9,060	9,060	9,060	9,060	9,060
930-583000-300	METER EXPENSE	64,125	66,758	69,034	69,557	0	69,557	71,644	73,793	76,007	78,287	80,636
930-583100-300	MAINT OF SEW COLLECT SYSTEM EX	19,161	131,424	18,590	100,000	1,842	10,000	100,000	100,000	100,000	100,000	100,000

VILLAGE OF MOUNT HOREB												
2025 BUDGET WORKSHEET												
WASTEWATER DEPARTMENT		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
930-583200-300	MAINT OF COLLECT SYS PUMP EQUI	25,869	25,280	47,963	38,246	26,494	38,246	39,393	40,575	41,792	43,046	44,337
930-583300-300	MAINT TREAT & DISP PL EQUIP EX	41,960	21,348	41,607	22,145	16,862	22,145	22,809	23,493	24,198	24,924	25,672
930-583400-300	MAINT GEN PL STRUCT & EQ EXPEN	7,515	8,683	11,632	5,797	3,343	5,797	5,971	6,150	6,335	15,125	6,721
930-584300-300	UNCOLLECTIBLE ACCOUNTS	0	0	0	500	0	500	500	500	500	500	500
930-585100-300	OFFICE SUPPLIES & EXPENSE	16,905	19,411	21,636	18,540	13,637	18,540	19,096	19,669	20,259	20,867	21,493
930-585200-200	OUTSIDE SERVICES EMPLOYED	34,112	34,536	42,999	34,778	29,571	34,778	35,821	36,896	38,003	39,143	40,317
930-585300-510	INSURANCE EXPENSE	28,682	29,311	33,721	30,438	18,408	30,438	31,047	31,668	32,301	32,947	33,606
930-585400-112	EMPLOYEE INCENTIVES	1,264	1,507	(1,971)	(2,820)	104	104	0	0	0	0	0
930-585400-131	EMPLOYEE BEN - HEALTH INS EXP	94,705	97,050	96,467	221,101	52,738	105,476	113,176	116,571	120,068	123,670	127,380
930-585400-132	EMPLOYEE BEN - DENTAL INS EXP	6,038	7,053	6,871	6,412	3,447	6,894	6,894	7,101	7,314	7,533	7,759
930-585400-133	EMPLOYEE BEN - LIFE INS EXP	1,197	1,425	1,421	1,409	687	1,373	1,451	1,495	1,540	1,586	1,634
930-585400-134	EMPLOYEE BEN - ICI INS EXP	0	0	0	0	0	0	0	0	0	0	0
930-585400-135	EMPLOYEE BEN - RETIREMENT EXP	26,269	25,845	28,300	28,840	16,577	33,153	29,681	30,157	30,640	31,129	31,625
930-585400-136	PENSIONS & BENEFITS-GASB 68	(42,811)	(34,148)	34,604	0	0	0	0	0	0	0	0
930-585430-300	EMPLOYEE BEN - TRAINING EXPENS	1,303	1,300	1,371	4,000	2,119	4,000	5,500	5,500	5,500	5,500	5,500
930-585500-200	REGULATORY COMMISSION EXPENSES	50,923	65,221	55,924	50,000	7,088	50,000	50,000	50,000	50,000	50,000	50,000
930-585510-200	ADAPTIVE MANAGEMENT EXPENSES	0	0	0	31,600	0	31,600	42,600	54,600	66,600	116,600	0
930-585600-300	MISCELLANEOUS GENERAL EXPENSE	4,385	4,816	5,671	7,500	2,721	7,500	7,500	7,500	7,500	7,500	7,500
930-585610-300	MISC EXPENSE - SAFETY EQUIP	1,185	2,830	5,367	2,500	415	2,500	4,000	4,000	4,000	4,000	4,000
	TOTAL EXPENDITURES	2,427,285	2,595,212	2,635,810	2,727,268	1,298,959	2,674,088	2,703,201	2,757,340	2,812,768	2,916,425	2,837,555
REVENUES OVER (UNDER) EXPENDITURES		521,953	271,150	139,421	(155,933)	41,236	108,156	46,558	45,978	45,175	(2,772)	132,916
930-321610-000	UNAPPR. EARNED SURPLUS-BEG	10,457,422	10,979,375	11,250,525	11,389,946		11,389,946	11,498,101	11,544,660	11,590,638	11,635,812	11,633,041
930-321610-000	UNAPPR. EARNED SURPLUS-END	10,979,375	11,250,525	11,389,946	11,002,287		11,498,101	11,544,660	11,590,638	11,635,812	11,633,041	11,765,957

ARPA Spending Planner
Funds must be Obligated by 12/31/2024; Spend by 12/31/2026
Original Award Amount = \$788,572.89

						2021	2022	2023	2024	2025	
BEGINNING BALANCE @ January 1:						\$ -	\$ 394,848.54	\$ 771,517.63	\$ 638,379.11	\$ 212,707.19	
WIDOR ARPA Payments Received:						\$ 394,286.45	\$ 394,286.45				
What	Why (Top 1-3 reasons)	When	Total Cost	\$ ARPA Request	Recommended / Approved funding	2021	2022	2023	2024	2025	Comments / Plan if ARPA funds not received
CIVIC ENGAGE New Village Website (with online form capability) & Agenda Management platform	Enhance communication, increase efficiency	2022	\$ 30,000	\$ 30,000	\$ 30,000		\$ 26,503	\$ -	\$ -		Final implementation cost less that original ask.
Rec Dept/Senior Center, Park Shelters, and Aquatic Center	Security, tracking entry/usage-Martin Glass portion	2023	\$ 16,760	\$ 16,760	\$ 16,760			\$ 8,000			Capital Budget Request approved 9/6/23
Rec Dept/Senior Center, Park Shelters, and Aquatic Center	Security, tracking entry addt'l equip-BoldTronics portion	2023	\$ 7,654	\$ 7,654	\$ 7,654			\$ -	\$ 7,654		Capital Budget Request Updated 10/2/23 per Jill Dudley approved F&P mtg 9/6/23
Mountain Bikes for PD Patrol	Crowd control, silent night patrols	2023	\$ 8,000	\$ 8,000	\$ 8,000			\$ 6,520			400-521000-810 04/20/23 \$6519.97
Updated Dictation Equipment	More efficient for admin staff	2023	\$ 2,200	\$ 2,200	\$ 2,200			\$ 2,145			400-521000-810 11/27/23 \$2145.00
Library Outdoor Pavilion	Outodoor programing area	2023	\$ 40,000	\$ 40,000	\$ 40,000			\$ -	\$ 40,000		Gerber Leisure/Fink's Paving
Senior Center Chairs	Chairs are worn and unstable	2024	\$ 5,000	\$ 5,000	\$ 5,000				\$ 5,520		Capital Budget Request-changed from 2022 to 2024
Online Application Software	Improved efficiency and effectiveness of hiring process	2023	\$ 6,000	\$ 6,000	\$ 6,000			\$ -			Capital Budget or skip
Barriers for Front Counter	Permanent barriers to increase safety	2023	\$ 10,000	\$ 10,000	\$ 10,000			\$ -			Capital Budget or skip
Resurface Viking Park Tennis Courts	Safety concerns with worn surface/cover school costs	2023	\$ 200,000	\$ 100,000	\$ 100,000			\$ 100,000			Capital/cost share with school 400-552000-820 2023 Spending
Cable TV/boardroom upgrade	improve quality of recordings/broadcasts	2022 - 2023	\$ 117,000	\$ 25,000	\$ 25,000			\$ 25,000			Cable tv funds 225-342100-000 2023 Spending
Village Hall tile	safety of visitors to building	2023	\$ 20,000	\$ 20,000	\$ 20,000				\$ 15,545		2024 spending anticipated-JG 10/3/23
New Server	Needed	2023	\$ 5,000	\$ 5,000	\$ 5,000			\$ 5,000			100-516000-820 8/08/23
Electronic Poll Book (6-8) Machines	Fewer workers needed, less prep time, less post-election time; 5 yr warranty; each machine manages 800 voters @\$2K ea	2024	\$ 16,000	\$ 16,000	\$ 16,000			\$ 17,082			2023 spending anticipated; ordered Fall 2023 400-516000-810 10/26/23 \$17081.90
New Police Vehicle with equipment	Adding new vehicle to support staff/department needs	2024	\$ 73,000	\$ 73,000	\$ 81,000				\$ 81,000		Capital Budget Request; \$81,000 noted on budget file; changed this file to match. DJS
Municipal Building - Security Cameras	Improve security within Municipal bldg	2024	\$ 9,200	\$ 9,200	\$ 9,200				\$ 9,185		originally a Capital Budget Request
PD Taser Upgrades for 2024	Safety/Performance upgrade for PD equipment	2024	\$ 11,986	\$ 11,986	\$ 11,986				\$ 11,986		originally a Capital Budget Request
Crackfill and Seal Coat 2024 projects	Upgrade/protect roadways for safety/general care	2024	\$ 263,000	\$ 263,000	\$ 263,000				\$ 250,874		Including anticipated \$97,169 not yet spent, per JG during budget process
Crackfill and Seal Coat 2024 projects	Upgrade/protect roadways for safety/general care	2024							\$ 18,245		not yet spent, per JG during budget process
Lake Street Sormwater Improvements (share w/Dane Cty)	Upgrade/protect Lake Street during Dane County highway project	2024	\$ 50,000	\$ 50,000	\$ 50,000					\$ 50,000	originally a 2024 Capital Budget Request-moved to 2025 per JG email 8/15/24
Library Exterior Project: Rock Wall Repair	Wall deterioration discovered; unexpected expense; failure to repair can cause further damages.	2024	\$ 20,926	\$ 20,926	\$ 20,926				\$ 20,926		originally a Capital Budget Request
Park Property Purchase-Balance of Unused Funds		2024			Unused Balance						
Total Spending Each Year						\$ -	\$ 26,503.00	\$ 163,746.90	\$ 460,935.00	\$ 50,000.00	
Interest Earned Each Year						\$ 562.09	\$ 8,885.64	\$ 30,608.38	\$ 35,263.08		Interest thru: 7/31/2024
ARPA FUNDS AVAILABLE AT YEAR END						\$ 394,848.54	\$ 771,517.63	\$ 638,379.11	\$ 212,707.19	\$ 162,707.19	Adjusted Award (ARPA) Fund Balance / Parkland Allocation

**VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET**

SPECIAL PROJECTS FUND		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
205-435500-000	FEDERAL GRANTS-PANDEMIC RELIEF	0	26,503	163,747	444,112	0	444,112	154,773	0	0	0	0
205-435900-000	STATE GRANTS-MISC	0	0	0	0	0	0	0	0	0	0	0
205-481100-000	INVESTMENT INTEREST	562	8,886	30,608	0	31,601	40,000	1,000	0	0	0	0
205-485000-000	CONTRIBUTIONS-ORG & INDIVIDUAL	0	0	0	0	0	0	0	0	0	0	0
205-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES		562	35,389	194,355	444,112	31,601	484,112	155,773	0	0	0	0
EXPENDITURES												
205-512000-000	SPEC PROJ EXPENSES-ARPA	0	26,503	8,000	0	0	0	0	0	0	0	0
205-567000-240	MISCELLANEOUS INITIATIVES	0	0	0	0	0	0	0	0	0	0	0
205-592000-500	TRANSFER TO OTHER FUNDS	0	0	155,747	444,112	0	444,112	235,830	0	0	0	0
TOTAL EXPENDITURES		0	26,503	163,747	444,112	0	444,112	235,830	0	0	0	0
NET REVENUES OVER (UNDER) EXPENDITURES		562	8,886	30,608	0	31,601	40,000	(80,057)	0	0	0	0
205-342100-000	FUND BALANCE-BEG. OF YEAR	0	562	9,448	40,057		40,057	80,057	(0)	(0)	(0)	(0)
205-342100-000	FUND BALANCE-END OF YEAR	562	9,448	40,057	40,057		80,057	(0)	(0)	(0)	(0)	(0)

Village of Mount Horeb
Department Head Presentations: October 2, 2024
2025 Budget

Will not be in attendance on 10/2/24

Page 1-4					Excludes Wages & Benefits		%	Notes
Department Head	Department	Page	2025 Capital Budget (Net)	2025 Major Capital Items (>\$45K)	2025 Budgeted Expenses	2024 Projected Expenses	Change	
Josh Hyndman	Water Utility	5-6	2,833,000	\$350K Well #5 Inspection, \$225 Meter replacements, \$2.188M Nesheim Trail project, \$25K Shed addition (40%)	1,512,551	1,579,009	-4%	
Jill Dudley	Recreation	7-8	-	N/A	133,866	133,908	0%	
Jill Dudley and Jeff Gorman	Swimming Pool	9	included in PS	N/A	167,120	161,059	4%	
Jeff Gorman	Public Services	10-12	828,200	\$1.9M Street project (Debt), \$100K crack fill & sealcoat, \$55K Vehicle replacement, Grundahl Park \$200K playground equipment and \$190K ball diamond lighting updates	1,145,889	1,136,273	1%	Includes Capital Requests for PS, PRF
Doug Vierck	Police	13-43	90,986	\$74K Police vehicle with equipment	246,756	243,379	1%	Includes Capital Requests
Jessica Gretzinger	Library	44-46	132,000	\$131K Roofing project	827,114	870,930	-5%	
Jordy Schmitz	Electric Utility	47-49	1,612,000	\$1.25M New substation/North Road Loop (Debt), \$60K Shed addition (60%), \$82.5K Wire replacement-3000'/year	7,789,852	7,637,508	2%	
Michael Brace	Wastewater Utility	50-51	217,475	\$430K Stewart Park East Liftstation improvements, \$106K Crane Truck replacement, \$104K Compact Logic PLC upgrades	2,703,201	2,674,088	1%	Includes Capital Requests
Diane Stojanovich	Cable Programming	52-55	15,000	\$15K Live TV Broadcasting Vizrt Tricaster replacement	50,921	44,647	14%	Software support for AVI Boardroom equipment began in 2024; full value pricing eff. in 2025
Lynn Forshaug	SW Dane Outreach	56-58	-	N/A	223,002	215,112	4%	
			<u>5,728,661.00</u>					

Village of Mount Horeb / Mount Horeb Utilities 2023-2028 Capital Improvement Plan	ARPA 2024		436,112	carried forward - incomplete in 2024														
	2024			2025 Other			2026 Other			2027 Other			2028 Other			2029 Other		
	Expense	Other Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate
VILLAGE																		
Administration																		
Municipal Building - Cable Broadcasting equip-Vizrt Tricaster	-		-	15,000		15,000	-		-	-		-	-		-	-		-
Municipal Building - Security Cameras	9,200	9,200	-	-		-	-		-	-		-	-		-	-		-
Municipal Building - tile flooring replacement	15,545	15,545	-	-		-	-		-	-		-	-		-	-		-
Administration Total	24,745	24,745	-	15,000	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-
Police																		
New Police Vehicle with equipment	81,000	81,000	-	82,000	8,000	74,000	90,000	8,000	82,000	82,000	10,000	72,000	83,000	10,000	73,000			-
AED lifecycle replacements (3/year)			-			-	-		-	6,000		6,000	6,000		6,000			-
Server Upgrade			-			-	-		-	-		-	-		-	-		-
Equipment (computers)	5,000		5,000	5,000		5,000	5,000		5,000	5,000		5,000	5,000		5,000			-
Records Management Software	-		-			-			-			-			-			-
Bike Patrol			-			-			-			-			-			-
K-9 Program	-		-	-		-	5,000		5,000			-			-			-
Drone			-	-		-	-		-			-			-			-
Taser Upgrade	11,986	11,986	-	11,986		11,986	11,986		11,986	11,986		11,986	11,986		11,986			-
Dictation Equipment			-			-			-			-			-			-
Body camera / Squad camera system			-			-			-			-			-			-
Police Building improvements			-			-			-			-			-			-
Police Total	97,986	92,986	5,000	98,986	8,000	90,986	111,986	8,000	103,986	104,986	10,000	94,986	105,986	10,000	95,986	-	-	-
Public Services																		
Street Projects	728,000	728,000	-	1,500,000	1,500,000	-	1,500,000	1,500,000	-	1,000,000	1,000,000	-	800,000	800,000	-		-	-
Crackfill and Seal Coat	363,000	263,000	100,000	100,000		100,000	100,000		100,000	100,000		100,000	100,000		100,000	100,000		100,000
Highway 92 Pavement Project - DOT			-			-			-	75,000		75,000			-			-
Replace two rusted doors at PW Shop			-	14,000		14,000			-			-			-			-
Replace Shop Garage Overhead Doors	-	-	-	50,000		50,000			-			-			-			-
Facility Needs Study - Village Garage			-	25,000		25,000			-			-			-			-
Storm Sewer																		
Sidewalk Installation																		
Lake Street Stormwater Improvements share wDaneCty	50,000	50,000	-			-			-			-			-			-
Replace 1998 Pressure Washer	10,000	-	10,000			-			-			-			-			-
STREET MACHINERY:																		
2008 ODB Leaf Vac			-			-	350,000		350,000			-			-			-
2014 Chevy Silverado 3500 replacement	85,000	20,000	65,000			-			-			-			-			-
2014 John Deere 2032 Utility Tractor			-			-	30,000	3,000	27,000	-	-	-	-	-	-	-	-	-
2015 International 7400 Patrol Truck			-			-			-			-			-	250,000		250,000
2017 Ford F-350 1-ton Dump Truck			-			-			-	85,000		85,000			-			-
2018 John Deere Gator Utility Vehicle			-			-			-			-	10,000		10,000			-
2019 Tennant Street Sweeper			-			-			-			-	300,000		300,000			-
2013 Western Star Patrol Truck			-			-			-	225,000		225,000			-			-
Replace 12' Snow Pusher for cleaning downtown			-	19,000		19,000			-			-			-			-
Wacker asphalt roller replacement (replaced in 2023)			-			-			-	-		-			-			-
Parks/Forestry																		
PARK EQUIPMENT:																		
2023 Morbark Chipper 50% (50% Elec Util)			-			-			-			-			-			-
2016 John Deere 1585 mower/snblov/broom	60,000	22,000	38,000			-			-			-			-			-
2015 Ford F250 Pickup (2025)			-	60,000	5,000	55,000			-			-			-			-
2018 John Deere 1580 Mower			-	35,000		35,000			-			-			-			-
2006 Fertilizer Spreader (2025)			-	6,000		6,000			-			-			-			-
Replace 30 yr old Utility Trailer			-	6,000		6,000			-			-			-			-
Playground Equipment Replacement			-	200,000		200,000	50,000		50,000	100,000		100,000	100,000		100,000			-
Access control for Grundahl, Liberty,Sunrise Parks			-	11,000		11,000			-			-			-			-

	2024			2025 Other			2026 Other			2027 Other			2028 Other			2029 Other		
	Expense	Other Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate
Timed Restroom Locks, Grundahl and Liberty			-	4,700		4,700			-			-			-			-
Ball Field Improvements, Sunrise Park			-	20,000		20,000			-			-			-			-
Grundahl Ball Diamond Lighting				190,000		190,000												
Emerald Ash Borer Treatment	-		-	-		-	-		-	-		-	-		-	-		-
CORP (Comprehensive Outdoor Recreation Plan) update every 5 years			-	26,000		26,000			-			-			-			-
Community Center - porch reno / retaining wall			-				30,000		30,000	-		-	-		-	-		-
Community Center - Rec Restroom/Entryway Flooring (2023/2024, not completed)			-				-		-	-		-	-		-	-		-
Community Center -Exterior Improvements				25,000		25,000	-		-			-			-			-
Community Center - Furnace & A/C replacement	12,000		12,000			-			-			-			-			-
Community Center - Rec Entrance/Public Restroom (JILL)			-	35,000		35,000			-			-			-			-
Pool Painting - wading/plunge pools						-	12,000		12,000	-		-	-		-	-		-
Aquatic Center Improvements	7,000		7,000	6,500		6,500			-			-			-			-
Asphalt Maintenance			-			-			-			-			-			-
Viking Park HS Field Lights			-			-			-			-			-			-
Waltz Park Baseball/Softball Field Improvements	15,000	3,000	12,000			-			-			-			-			-
Tennis/Pickleball Court Reconstruction						-												
EAB						-												
Public Services Total	1,330,000	1,086,000	244,000	2,333,200	1,505,000	828,200	2,072,000	1,503,000	569,000	1,585,000	1,000,000	585,000	1,310,000	800,000	510,000	350,000	-	350,000
Recreation (included in Community Center above for Building improvements)																		
			-			-			-			-			-			-
Recreation Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Library																		
Library Exterior projects	20,926	20,926	-	131,000		131,000	2,000		2,000	1,000		1,000	2,000		2,000	1,000		1,000
Library Interior projects	1,000		1,000	1,000		1,000	1,000		1,000	16,000		16,000	1,000		1,000	26,400		26,400
Library HVAC (per Jeff G)	-		-	-		-	-		-	-		-	-		-	-		-
Library Total	21,926	20,926	1,000	132,000	-	132,000	3,000	-	3,000	17,000	-	17,000	3,000	-	3,000	27,400	-	27,400
Norsk Golf Club																		
Water and Sewer Connection			-			-			-			-			-			-
Driveway/Parking lot sealcoat			-			-			-			-			-			-
Norsk Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VILLAGE TOTALS	1,474,657	1,224,657	250,000	2,579,186	1,513,000	1,066,186	2,186,986	1,511,000	675,986	1,706,986	1,010,000	696,986	1,418,986	810,000	608,986	377,400	-	377,400
UTILITIES																		
Electric																		
1995 Air Compressor 50%	-		-			-	15,000	4,500	10,500			-			-			-
2018 Case Skid Steer 75% (2029)			-			-			-			-			-	60,000	22,500	37,500
2015 Cat Back Hoe 60%			-			-			-			-			-	66,000		66,000
#20 2020 Chev 1500 100%			-			-			-			-			-			-
#21 2023 Chev k2500			-			-			-			-			-			-
#22 2019 Digger Derrick			-			-			-			-			-			-
#23 2017 60' Bucket Truck (2028)			-	-		-			-			-	320,000	50,000	270,000			-
#24 2020 Chev 3500			-			-			-			-			-			-
#25 2020 Chev 3500 Dump 75%			-			-			-			-			-			-
#27 2011 40' Bucket Truck			-	204,000	50,000	154,000			-			-			-			-
2023 Vermeer Trencher (2023)			-			-			-			-			-			-
2023 Morbark Chipper 50% (50% PS)			-			-			-			-			-			-
Super Duty Flatbed Trailer for Trencher			-	26,500		26,500			-			-			-			-
1999 Meter Test Bench			-			-			-			-			-			-
2018 Mini Excavator 50% (Water) (2028)			-			-			-	-		-	35,000		35,000			-
Work order/GPS mapping Software	18,000		18,000	19,000		19,000	20,000		20,000	21,000		21,000	22,000		22,000	23,000		23,000
Downtown Substation work			-			-			-			-			-			-
New Electric Substation and North Rd loop	1,250,000		1,250,000	1,250,000		1,250,000			-			-			-			-
Northeast substation maintenance			-			-			-			-			-			-
Downtown substation maintenance	300,000		300,000			-			-			-			-			-
Crimp Tool/Rotay Hammer	5,000		5,000			-			-			-			-			-
Landscape Rake	9,800		9,800			-			-			-			-			-

	2024			2025 Other			2026 Other			2027 Other			2028 Other			2029 Other		
	Expense	Other Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate
Tyrol Line Conversion	80,000		80,000			-			-			-			-			-
2024 Military Ridge Substation	1,250,000		1,250,000			-			-			-			-			-
125 Meter Replacement	-		-	20,000		20,000			-			-			-			-
Shed Addition 60%	-		-	60,000		60,000			-			-			-			-
Wally Road Voltage Regulators (2027)			-			-			-	180,000		180,000			-			-
3 phase loop for Egenesis	-		-			-			-	85,000		85,000			-			-
Wire replacement, 3000'/year	75,000		75,000	82,500		82,500	90,000		90,000	97,500		97,500	105,000		105,000	112,500		112,500
Electric Total	2,987,800	-	2,987,800	1,662,000	50,000	1,612,000	125,000	4,500	120,500	383,500	-	383,500	482,000	50,000	432,000	261,500	22,500	239,000
Water																		
2015 Cat Backhoe 40% (2029)			-	-		-			-			-			-	44,000		44,000
#20 2008 Chev 15 100%			-			-			-			-			-			-
#26 2022 GMC Truck			-			-			-			-			-			-
#25 2007 Chev 350 Dump 25%			-			-			-			-			-			-
#28 2016 Chev 1500 100%			-			-	50,000		50,000			-			-			-
1995 Air Compressor 50%	-		-			-	15,000		15,000			-			-			-
2018 Case Skidsteer 25% (2029)			-			-			-			-			-	20,000	7,500	12,500
Hydraulic Valve Turner			-			-	10,000		10,000			-			-			-
Tower #3 Cleaning	-		-			-			-	12,000		12,000			-			-
Tower #6 Clearing	-		-			-			-	37,000		37,000			-			-
Water Tower #3 Painting			-			-			-			-			-			-
System Leak Detection	5,000		5,000	5,000		5,000	5,000		5,000	5,000		5,000	5,000		5,000	5,000		5,000
Main Replacement	450,000		450,000			-	1,050,800		1,050,800	1,260,000		1,260,000			-			-
Hwy 92 Water Main										-		-						
Well #3 Inspection (2028)			-			-			-			-	150,000		150,000			-
Well #4 Inspection (2033)			-			-			-			-			-	150,000		150,000
Well #5 Inspection (2025)			-	350,000		350,000			-			-			-			-
Well #6 Inspection (2027)			-			-			-	150,000		150,000			-			-
Lead Service Replacements			-			-			-			-			-			-
Meter Replacements	235,000		235,000	225,000		225,000	110,000		110,000	110,000		110,000	110,000		110,000	110,000		110,000
2018 Mini Excavator 50% (2028)			-			-			-	-		-	35,000		35,000			-
Reroof Well 5			-			-			-			-			-			-
Nesheim Trail Watermain Project			-	2,188,000		2,188,000			-			-			-			-
Shed Addition 40%	-		-	40,000		40,000			-			-			-			-
Fire Hydrant Sand Blast/Paint	-		-	25,000		25,000			-			-			-			-
Well #3 Reroof (2022)			-			-			-			-			-			-
Well #4 Reroof (2025)			-			-			-			-			-			-
Well #5 Reroof (2017)			-			-			-			-			-			-
Well #6 Reroof (2027)			-			-			-			-			-			-
Water Total	690,000	-	690,000	2,833,000	-	2,833,000	1,240,800	-	1,240,800	1,574,000	-	1,574,000	300,000	-	300,000	329,000	7,500	321,500
Wastewater																		
Replacement Plant			-			-			-			-			-			-
Brookwood Liftstation Pump			-			-			-			-			-			-
Steward Park East Liftstation (all new pumps & control panel, all new electrical, building repairs ie: roof, all new piping)			-	430,000		430,000			-			-			-			-
Lawn Tractor			-			-			-			-			-			-
2008 Vactor 2100			-			-			-			-			-			-
2014 Crane Truck 1 ton Replacement (2025)			-	106,000	15,000	91,000	95,000	20,000	75,000			-			-			-
Lift Station Improvements			-			-			-			-			-			-
Fence			-			-			-			-			-			-
2016 Ford F150 4x4 Pickup Replacement			-	-		-	45,000	5,000	40,000			-			-			-
2015 Ford F150 1/2 ton Pickup Replacement			-			-			-			-			-			-
2014 Ford F150 1/2 ton Pickup Replacement	40,000	5,000	35,000			-			-			-			-			-
2023 Ford F150 1/2 ton Pickup New			-			-			-			-			-			-
SCADA PC's and Software Upgrade	3,000		3,000			-			-			-			-			-
WPCF Server Upgrade and PC	19,000		19,000			-			-			-			-			-
Compact Logic PLC 5370 & programming	27,564		27,564	104,000		104,000	-		-			-			-			-
Influent Composit Sampler	8,368		8,368			-			-			-			-			-

	2024			2025 Other			2026 Other			2027 Other			2028 Other			2029 Other		
	Expense	Other Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate
Sealcoat Lift Station driveways(Brookwood, ID, Hwy 92)	13,475		13,475	22,475		22,475												
Arzen Digester Blower Replacement			-			-			-		100,000	100,000		-		-		-
Stewart Park East Lift Station Force Main Replacement			-			-	325,000		325,000		-	-	435,000		435,000			-
Wastewater Total	111,407	5,000	106,407	232,475	15,000	217,475	465,000	25,000	440,000	100,000	-	100,000	435,000	-	435,000	-	-	-
VILLAGE Total	1,474,657	1,224,657	250,000	2,579,186	1,513,000	1,066,186	2,186,986	1,511,000	675,986	1,706,986	1,010,000	696,986	1,418,986	810,000	608,986	377,400	-	377,400
UTILITIES																		
Electric	2,987,800	-	2,987,800	1,662,000	50,000	1,612,000	125,000	4,500	120,500	383,500	-	383,500	482,000	50,000	432,000	261,500	22,500	239,000
Water	690,000	-	690,000	2,833,000	-	2,833,000	1,240,800	-	1,240,800	1,574,000	-	1,574,000	300,000	-	300,000	329,000	7,500	321,500
Wastewater	111,407	5,000	106,407	232,475	15,000	217,475	465,000	25,000	440,000	100,000	-	100,000	435,000	-	435,000	-	-	-
Grand Total	5,263,864	1,229,657	4,034,207	7,306,661	1,578,000	5,728,661	4,017,786	1,540,500	2,477,286	3,764,486	1,010,000	2,754,486	2,635,986	860,000	1,775,986	967,900	30,000	937,900

VILLAGE OF MOUNT HOREB												
2025 BUDGET WORKSHEET												
WATER DEPARTMENT		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
920-421000-100	CAPITAL PAID IN BY MUNICIPALITY	116,760	0	0	0	0	0	0	0	0	0	0
920-441900-000	INTEREST & DIVIDEND INCOME	5,346	9,449	117,742	15,000	116,166	140,000	85,000	85,000	85,000	85,000	85,000
920-441910-000	INTEREST INCOME - LEASES	0	19,379	19,089	0	0	19,000	19,000	19,000	19,000	19,000	19,000
920-442100-000	CONTRIBUTION AID OF CONSTRUCTI	554,629	624,526	182,867	0	0	0	0	0	0	0	0
920-442900-000	AMORTIZATION OF DEBT PREMIUM	2,217	1,904	(82,396)	0	0	0	0	0	0	0	0
920-446020-000	BULK WATER SALES	3,619	5,395	3,603	2,500	1,553	2,500	3,500	3,500	3,500	3,500	3,500
920-446110-000	RESIDENTIAL WATER SALES	614,575	625,661	642,823	641,618	309,610	641,618	673,699	707,384	742,753	779,891	818,886
920-446120-000	COMMERCIAL WATER SALES	78,109	86,747	86,664	85,481	38,659	85,481	89,755	94,243	98,955	103,903	109,098
920-446140-000	PUBLIC AUTHORITIES SALES	18,826	19,905	23,047	20,000	10,142	23,508	24,683	25,917	27,213	28,574	30,002
920-446150-000	MULTI-FAMILY RESIDENTIAL SALES	28,812	30,185	37,547	30,050	18,144	38,298	40,213	42,224	44,335	46,552	48,879
920-446160-000	IRRIGATION WATER SALES	104,870	88,249	138,647	70,000	28,354	70,000	110,000	110,000	110,000	110,000	110,000
920-446200-000	PRIVATE FIRE PROTECTION SALES	15,673	16,208	16,447	16,000	8,193	16,000	16,000	16,000	16,000	16,000	16,000
920-446300-000	PUBLIC FIRE PROTECTION SALES	329,258	334,625	341,781	339,494	171,974	348,616	366,047	384,350	403,567	423,745	444,933
920-447000-000	FORFEITED DISCOUNTS	3,660	3,098	2,837	3,500	1,394	3,500	3,500	3,500	3,500	3,500	3,500
920-447200-000	WATER TOWER RENTAL FEE - VERIZ	36,614	13,901	2,911	37,826	12,000	24,000	24,000	24,960	25,958	26,997	28,077
920-447220-000	RENT FROM WATER PROPERTY	960	960	960	960	480	960	960	960	960	960	960
920-447400-000	MISC SERVICE REVENUES	4,840	2,310	1,740	2,000	480	2,000	2,000	2,000	2,000	2,000	2,000
920-447410-000	WATER IMPACT FEE	47,792	51,504	33,408	45,000	20,416	45,000	45,000	45,000	45,000	45,000	45,000
920-447420-000	OTHER WATER REVENUES	20,439	21,758	19,253	20,000	2,407	20,000	20,000	20,000	20,000	20,000	20,000
920-447421-000	LEAD LINE REPLACE-DNR GRANT	0	1,134,381	380,513	0	0	0	0	0	0	0	0
	TOTAL REVENUES	1,987,000	3,090,143	1,969,481	1,329,429	739,974	1,480,481	1,523,357	1,584,037	1,647,741	1,714,621	1,784,835
EXPENDITURES												
920-540300-500	DEPRECIATION EXPENSE	206,649	230,612	266,421	195,630	133,200	266,400	203,825	209,940	216,238	222,725	229,407
920-540310-500	DEPRECIATION EXPENSE-CIAC	162,413	171,610	177,745	177,745	88,800	177,600	180,751	186,173	191,758	197,511	203,436
Category W111	PAYROLL	186,203	199,644	191,408	216,464	105,718	211,436	221,227	223,440	225,674	227,930	230,210
Category W122	OVERTIME	13,110	16,145	14,392	10,500	6,897	13,794	10,500	10,500	10,500	10,500	10,500
920-540800-136	TAXES - PAYROLL	8,528	11,286	9,979	13,585	8,686	17,371	17,727	17,896	18,067	18,240	18,414
920-540820-536	TAX EQUIVALENT EXPENSE	213,008	204,270	234,525	234,090	117,000	234,090	238,772	243,547	248,418	253,386	258,454
920-540830-536	TAXES - PSC REMAINDER ASSMT	1,460	1,212	1,365	2,000	0	2,000	2,000	2,000	2,000	2,000	2,000
920-542700-620	INTEREST - LONG TERM DEBT	23,450	20,650	69,729	57,649	114,698	201,798	169,725	161,900	83,200	146,450	138,335
920-562200-200	PUMPING EXP - POWER	94,115	109,748	108,614	95,642	47,537	95,642	96,598	97,564	98,540	99,525	100,520
920-562300-300	PUMPING EXP - SUPPLIES & EXP	7,769	11,974	50,976	8,408	8,966	8,408	8,492	8,577	8,663	8,750	8,838
920-563100-300	TREATMENT - CHEMICALS	17,637	26,409	30,565	23,336	14,367	23,336	35,000	35,175	35,351	35,528	35,706
920-563200-300	TREATMENT - SUPPLIES & EXP	5,146	8,020	22,948	2,025	3,168	2,025	2,030	2,035	2,040	2,045	2,050
920-564100-300	TRANS/DISTR EXP - SUPPLIES & E	3,391	4,323	18,516	20,000	1,503	20,000	20,000	20,000	20,000	20,000	20,000
920-565000-300	MAINTENANCE OF RESERVOIRS	8,990	1,868	5,268	20,000	0	20,000	20,000	20,000	20,000	20,000	20,000
920-565100-300	MAINTENANCE OF MAINS EXPENSE	45,422	54,947	50,756	44,163	20,460	44,163	45,046	45,947	46,866	47,803	48,759
920-565200-300	MAINTENANCE OF SERVICES EXPENS	4,184	6,637	10,626	15,000	4,756	15,000	10,000	10,000	10,000	10,000	10,000

VILLAGE OF MOUNT HOREB												
2025 BUDGET WORKSHEET												
WATER DEPARTMENT		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
920-565300-300	MAINTENANCE OF METERS EXPENSE	2,468	6,705	4,969	4,500	3,673	10,000	10,000	10,000	7,000	7,000	7,000
920-565390-300	MAINT OF METERS-WO CREDITS	(1,465)	(12,435)	(621)	(5,000)	(228)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
920-565400-300	MAINTENANCE OF HYDRANTS EXPENS	1,554	1,573	2,097	4,000	3,470	4,000	4,000	4,000	4,000	4,000	4,000
920-590400-300	UNCOLLECTIBLE ACCOUNTS EXPENSE	54	66	0	250	0	250	250	250	250	250	250
920-592100-300	OFFICE SUPPLIES & EXPENSE	14,004	14,859	16,537	13,963	10,702	13,963	14,312	14,670	15,037	15,413	15,798
920-592300-200	OUTSIDE SERVICES EMPLOYED	38,269	38,625	58,012	34,218	61,051	90,000	90,000	92,250	94,556	96,920	99,343
920-592400-510	PROPERTY INSURANCE	8,798	9,322	10,572	9,699	5,646	9,699	9,893	10,091	10,293	10,499	10,709
920-592500-510	INJURIES & DAMAGES	6,467	6,274	7,759	10,200	4,109	8,217	7,000	7,140	7,283	7,429	7,578
920-592600-112	EMPLOYEE INCENTIVES	(2,679)	0	(5,272)	180	0	180	180	180	180	180	180
920-592600-131	EMPLOYEE BEN - HEALTH INS EXP	44,699	48,608	43,597	99,924	21,850	43,700	46,890	48,297	49,746	51,238	52,775
920-592600-132	EMPLOYEE BEN - DENTAL INS EXP	2,451	3,920	3,826	3,037	1,911	3,822	3,822	3,937	4,055	4,177	4,302
920-592600-133	EMPLOYEE BEN - LIFE INS EXP	275	350	314	448	165	331	461	475	489	504	519
920-592600-134	EMPLOYEE BEN - ICI INS EXP	0	0	0	0	0	0	0	0	0	0	0
920-592600-135	EMPLOYEE BEN - RETIREMENT EXP	14,568	16,374	15,442	15,661	8,151	16,301	15,902	16,352	16,603	16,857	17,114
920-592600-136	PENSIONS & BENEFITS-GASB 68	(18,069)	(17,041)	12,277	0	0	0	0	0	0	0	0
920-592610-135	PENSIONS & BENEFITS-GASB 68 ADJ	0	0	0	0	0	0	0	0	0	0	0
920-592610-300	EMPLOYEE BEN - TRAINING EXP	2,452	3,201	4,473	2,100	5,739	7,000	12,000	5,000	5,000	5,000	5,000
920-593000-300	MISCELLANEOUS GENERAL EXPENSE	14,895	14,856	17,368	16,483	10,685	16,483	16,648	16,814	16,982	17,152	17,324
920-593300-300	TRANSPORTATION EXPENSE	5,248	7,092	5,768	10,000	2,095	10,000	7,500	7,500	7,500	7,500	7,500
920-593300-390	TRANSPORTATION-WO CREDITS	(2,031)	(11,430)	(413)	(5,000)	(230)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
920-593500-300	MAINTENANCE OF GENERAL PLANT E	0	0	0	2,000	0	2,000	2,000	2,000	3,300	3,300	3,300
920-593600-300	WATER LEAD PIPE REPLACEMENT	0	1,172,483	374,162	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	1,133,433	2,382,759	1,834,700	1,352,900	814,543	1,579,009	1,512,551	1,523,651	1,469,589	1,559,812	1,579,321
	REVENUES OVER (UNDER) EXPENDITURES	853,567	707,385	134,781	(23,471)	(74,569)	(98,527)	10,806	60,387	178,152	154,809	205,514
920-321600-000	UNAPPR. EARNED SURPLUS-BEG	5,840,177	6,693,744	7,401,129	7,535,910		7,535,910	7,437,382	7,448,189	7,508,575	7,686,728	7,841,537
920-321600-000	UNAPPR. EARNED SURPLUS-END	6,693,744	7,401,129	7,535,910	5,804,653		7,437,382	7,448,189	7,508,575	7,686,728	7,841,537	8,047,051

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	VILLAGE OF MOUNT HOREB													
2	2025 BUDGET WORKSHEET									waiting for add'l information				
3	GENERAL FUND			12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
4				Actual	Actual	Actual	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
5	REVENUES													
47		PUBLIC CHARGES FOR SERVICES												
48	100-461100-000	TITLE FEES/OTHER GEN GOV (NT)		5,640	5,345	3,755	5,000	2,160	5,000	5,000	5,000	5,000	5,000	5,000
49	100-461200-000	LICENSE PUBLICATION FEES (NT)		0	6	0	150	0	150	150	150	150	150	150
50	100-461300-000	SALE OF MAT. & SUPPLIES (TAX)		1,570	0	0	0	0	0	0	0	0	0	0
51	100-462100-000	LAW ENFORCE. FEES FOR SERVICES		6,237	64	315	1,000	42	1,000	1,000	1,000	1,000	1,000	1,000
52	100-464200-000	RECYCLING & GARBAGE INCOME		474,554	467,238	482,895	540,128	269,815	539,630	553,631	567,472	581,659	596,200	611,105
53	100-467200-000	PARK SHELTER FEES (TAX)		5,652	8,522	5,711	6,000	5,437	6,000	6,000	6,000	6,000	6,000	6,000
54	100-467210-000	BALL FIELD FEES (TAX)		692	664	758	700	0	700	800	800	800	800	800
55	100-467215-000	BALL FIELD FEES-YOUTH ORG (NT)		0	0	0	0	0	0	0	0	0	0	0
56	100-467340-000	SWIMMING POOL (TAX)		0	47	0	0	0	0	0	0	0	0	0
57	100-467410-000	RECREATION PROGRAM (TAX)		10,027	11,420	10,742	9,000	6,387	9,000	9,000	9,000	9,000	9,000	9,000
58	100-467415-000	RECREATION PROG (NT)		194,434	251,954	235,503	250,000	155,129	250,000	250,000	250,000	250,000	250,000	250,000
59	100-467418-000	WPRA TICKET PROGRAM REV (NT)		4,891	5,961	8,430	4,000	1,068	9,500	4,000	4,000	4,000	4,000	4,000
60	100-467430-000	COMMUNITY CENTER (NT)		145	0	0	0	0	0	0	0	0	0	0
61	100-467435-000	COMMUNITY CENTER-PRIVATE(TAX)		0	0	0	350	0	350	350	350	350	350	350
62	100-467844-000	VENDING MACHINE COMMISSION(NT)		1,064	832	888	250	130	250	250	250	250	250	250
63	100-467847-000	RECREATION SPONSORSHIP REVENUE		475	5,070	2,890	5,000	2,000	5,000	5,000	5,000	5,000	5,000	5,000
64	100-469000-000	MISCELLANEOUS REVENUE		52,794	53,412	51,236	50,000	25,287	50,000	50,000	50,000	50,000	50,000	50,000
65		TOTAL PUBLIC CHARGES FOR SERVICE		758,175	810,535	803,124	871,578	467,455	876,580	885,181	899,022	913,209	927,750	942,655
92	EXPENDITURES													
555	CULTURE, RECREATION & EDUCATION													
556		COMMUNITY CENTER												
565	100-551400-220	UTILITIES		8,198	10,046	8,359	9,180	3,650	9,180	9,455	9,739	10,031	10,332	10,642
566	100-551400-240	REPAIRS & MAINT. CONTRACTUAL		9,058	8,446	21,321	13,000	5,058	13,000	13,000	13,000	13,000	13,000	13,000
567	100-551400-350	MAINTENANCE SUPPLIES		775	766	722	2,900	445	2,900	2,900	2,900	2,900	2,900	2,900
568	100-551400-820	BUILDING REPAIRS		260	28	248	1,000	155	1,000	1,000	1,000	1,000	1,000	1,000
569		TOTAL COMMUNITY CENTER		19,899	20,392	33,145	31,505	11,131	30,851	28,928	29,238	29,556	29,885	30,222
570														
571		YOUTH CENTER												
572	100-551500-249	MISCELLANEOUS- CONTRACTUAL		0	0	0	0	0	0	0	0	0	0	0
573														
574		RECREATION ADMINISTRATION												
583	100-553000-220	UTILITIES		7,139	8,479	7,414	8,000	3,634	8,000	8,160	8,323	8,490	8,659	8,833
584	100-553000-240	REPAIRS & MAINT. CONTRACTUAL		7,862	8,259	7,469	8,000	4,577	8,000	8,000	8,000	8,000	8,000	8,000
585	100-553000-250	ACTIVENET TRANSACTION FEES		3,213	3,254	2,905	5,000	1,158	4,000	4,000	4,000	4,000	4,000	4,000
586	100-553000-310	OFFICE SUPPLIES		3,282	2,991	3,142	4,500	1,089	4,000	4,000	4,000	4,000	4,000	4,000
587	100-553000-315	POSTAGE		6	85	73	250	0	0	0	0	0	0	0
588	100-553000-320	FEES & DUES		406	486	651	600	116	800	900	900	900	900	900
589	100-553000-328	PRINTING & PUBLICATION		0	65	97	300	99	300	500	500	500	500	500
590	100-553000-329	RECREATION GUIDE EXPENSES		119	179	119	300	119	300	300	300	300	300	300
591	100-553000-335	TRAINING		450	1,251	1,372	1,300	397	1,300	1,300	1,300	1,300	1,300	1,300

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	VILLAGE OF MOUNT HOREB													
2	2025 BUDGET WORKSHEET									waiting for add'l information				
3	GENERAL FUND			12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
4				Actual	Actual	Actual	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
592	100-553000-340		OPERATING SUPPLIES	231	98	4	500	96	300	300	300	300	300	300
593	100-553000-370		VEHICLE MAINT, GAS & OIL	517	342	290	500	211	500	500	515	530	546	562
594	100-553000-390		MISCELLANEOUS EXPENDITURES	120	92	170	250	338	450	250	250	250	250	250
595	100-553000-810		EQUIPMENT	0	0	0	1,300	0	500	500	500	500	500	500
596			TOTAL RECREATION ADMIN	173,563	176,790	184,935	206,607	103,527	204,257	210,265	214,404	218,634	222,959	227,321
597														
598			RECREATION PROGRAMS											
607	100-553100-249		MISCELLANEOUS-CONTRACTUAL	46,133	77,283	94,224	75,000	40,517	75,000	80,000	80,000	80,000	80,000	80,000
608	100-553100-340		OPERATING SUPPLIES	13,456	21,774	21,085	20,000	6,213	21,000	21,000	21,630	22,279	22,947	23,635
609	100-553100-341		WPRA TICKET EXPENSE	4,642	5,840	8,104	4,000	0	9,158	3,856	3,856	3,856	3,856	3,856
610	100-553100-390		STAFF EXPENDITURES	205	115	259	300	72	300	300	300	300	300	300
611			TOTAL RECREATION PROGRAMS	107,917	146,606	164,809	116,524	65,610	141,686	134,760	135,390	136,039	136,707	137,395
612														
613			MISCELLANEOUS											
614	100-553400-390		MISCELLANEOUS EXPENDITURES-REC	391	29	2,080	2,000	89	2,000	2,000	2,000	2,000	2,000	2,000
615														
616			TOTAL CULT, RECREATION & EDUC	301,770	343,817	384,969	356,636	180,357	378,793	375,953	381,031	386,228	391,550	396,938
617														
672	RECREATION TOTAL OPERATING EXPENDITURES (EXCLUDING WAGES & BENEFITS)						130,100	58,636	133,908	133,866				

VILLAGE OF MOUNT HOREB 2025 BUDGET WORKSHEET												
SWIMMING POOL		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
215-467340-000	SWIMMING POOL PASSES REVENUE (TAX)	34,325	38,408	36,299	37,000	19,536	34,000	38,110	38,872	39,650	40,443	41,251
215-467341-000	SWIMMING POOL ADMISSIONS REVENUE (TAX)	20,476	20,335	21,227	17,000	6,163	20,850	17,510	17,860	18,217	18,582	18,953
215-467345-000	CONCESSIONS REVENUE (TAX)	9,454	13,907	13,950	12,000	6,951	17,000	12,000	12,000	12,000	12,000	12,000
215-467842-000	SWIM TEAM ADMIN REVENUE	3,000	0	4,000	4,000	0	4,400	4,400	4,400	4,400	4,400	4,400
215-485000-000	CONTRIBUTIONS-ORG & INDIVIDUAL	0	0	3,500	0	3,500	0	0	0	0	0	0
215-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	50,000	30,000	29,999	30,700	23,416	30,700	42,000	42,000	42,000	42,000	42,000
215-492200-000	TRANSFER FROM SPECIAL REV FUNDS	0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	117,254	102,650	108,975	100,700	59,565	106,950	114,020	115,132	116,267	117,424	118,605
EXPENDITURES												
215-554200-111	REGULAR WAGES-POOL MAINT	10,451	22,826	22,053	8,500	13,013	24,000	22,307	22,307	22,307	22,307	22,307
215-554200-112	REGULAR WAGES-ADMISS/CONCESS	5,461	7,255	7,850	8,960	3,185	8,960	8,960	8,960	8,960	8,960	8,960
215-554200-113	REGULAR WAGES-POOL STAFF	35,698	39,109	43,434	55,440	18,049	55,440	57,940	57,940	57,940	57,940	57,940
215-554200-122	OVERTIME	1,773	2,588	2,415	2,250	643	2,250	2,250	2,250	2,250	2,250	2,250
215-554200-131	HEALTH	2,972	3,388	4,228	2,865	2,517	6,319	6,780	6,983	7,192	7,408	7,630
215-554200-132	DENTAL	165	213	284	193	160	402	300	309	318	328	338
215-554200-133	LIFE	43	48	67	31	30	79	32	33	34	35	36
215-554200-134	ICI	0	0	0	0	0	0	0	0	0	0	0
215-554200-135	RETIREMENT	764	887	1,140	587	655	1,638	590	1,550	1,559	1,568	1,577
215-554200-136	FICA	4,580	5,421	5,707	5,749	2,586	10,069	6,996	6,996	6,996	6,996	6,996
215-554200-220	UTILITIES	10,959	12,812	10,374	13,260	1,333	6,288	13,525	13,796	14,072	14,353	14,640
215-554200-240	MAINTENANCE-CONTRACTUAL	7,651	7,046	9,143	9,000	499	2,864	9,000	9,000	9,000	9,000	9,000
215-554200-340	OPERATING SUPPLIES	13,474	17,387	15,550	16,000	12,647	18,000	16,480	16,974	17,483	18,007	18,547
215-554200-341	SPECIAL EVENTS EXPENSES	432	1,300	964	1,500	375	750	1,500	1,500	1,500	1,500	1,500
215-554200-342	CONCESSION EXPENSES	5,987	12,401	10,796	12,000	8,048	12,000	12,360	12,731	13,113	13,506	13,911
215-554200-345	POOL/REC OPERATING SUPPLIES	1,687	1,901	1,964	2,800	2,472	3,000	2,800	2,800	2,800	2,800	2,800
215-554200-390	STAFF EXPEND-LIFEGUARDS	1,012	1,531	4,075	2,000	3,349	4,000	2,000	2,000	2,000	2,000	2,000
215-554200-391	STAFF EXPEND-ADMISS/CONCESS	66	235	273	300	272	300	300	300	300	300	300
215-554200-810	EQUIPMENT	412	1,076	2,696	1,000	1,042	1,200	1,000	1,000	1,000	1,000	1,000
215-554200-820	BUILDING & POOL REPAIRS	0	3,754	1,032	2,000	2,424	3,500	2,000	2,000	2,000	2,000	2,000
215-592400-500	TRANSFER TO CAP PROJ FUND	0	0	0	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	103,588	141,177	144,045	144,435	73,300	161,059	167,120	169,429	170,824	172,258	173,732
NET REVENUES OVER (UNDER) EXPENDITURES		13,666	(38,527)	(35,070)	(43,735)	(13,735)	(54,109)	(53,100)	(54,297)	(54,557)	(54,834)	(55,127)
215-342100-000	FUND BALANCE-BEG. OF YEAR	19,221	32,887	(5,640)	(40,710)	(40,710)	(40,710)	(94,819)	(147,919)	(202,215)	(256,772)	(311,606)
215-342100-000	FUND BALANCE-END OF YEAR	32,887	(5,640)	(40,710)	(84,445)	(54,445)	(94,819)	(147,919)	(202,215)	(256,772)	(311,606)	(366,733)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	VILLAGE OF MOUNT HOREB													
2	2025 BUDGET WORKSHEET									waiting for add'l information				
3	GENERAL FUND			12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
4				Actual	Actual	Actual	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
5	REVENUES													
92	EXPENDITURES													
369	PUBLIC SERVICES													
370		HIGHWAY & STREET ADMINISTRATION												
379	100-531000-210	GENERAL VILLAGE ENGINEERING		7,462	9,500	13,955	5,000	3,054	5,000	5,000	5,000	5,000	5,000	5,000
380	100-531000-249	OFFICE EXPENSES		1,242	2,238	1,789	1,500	553	1,500	1,500	1,500	1,500	1,500	1,500
381	100-531000-335	TRAINING		4,593	3,853	3,648	5,500	1,538	5,500	5,500	5,500	5,500	5,500	5,500
382	100-531000-380	TECHNOLOGY EXPENSE		805	0	0	500	385	500	500	500	500	500	500
383	100-531000-390	UNIFORM EXPENSE		5,424	4,440	6,468	5,250	1,777	5,250	5,250	5,250	5,250	5,250	5,250
384		TOTAL HIGHWAY & STREET ADMIN		104,776	119,183	131,314	144,838	55,528	125,524	127,671	130,023	132,428	134,887	137,399
385														
386		VILLAGE GARAGE												
395	100-532300-220	UTILITIES		6,995	9,064	9,106	11,643	2,986	11,643	11,876	12,113	12,355	12,602	12,854
396	100-532300-340	OPERATING SUPPLIES		15,943	16,567	14,225	16,000	6,345	16,000	16,320	16,646	16,979	17,319	17,665
397	100-532300-810	EQUIPMENT		1,589	1,631	7,230	6,250	110	6,250	6,250	6,250	6,250	6,250	6,250
398	100-532300-820	BUILDING REPAIRS		0	1,727	374	500	122	500	500	500	500	500	500
399		TOTAL VILLAGE GARAGE		54,391	45,010	53,746	65,104	26,045	62,310	62,499	63,311	64,142	64,993	65,862
400														
401		STREET MACHINERY												
410	100-532400-350	MAINTENANCE SUPPLIES		39,638	26,933	20,691	34,000	13,280	34,000	35,020	36,071	37,153	38,268	39,416
411	100-532400-370	GASOLINE & OIL		31,142	43,643	34,865	32,000	23,492	39,000	40,000	41,200	42,436	43,709	45,020
412	100-532400-373	TIRES		6,708	9,158	8,737	6,000	1,714	6,000	6,000	6,000	6,000	6,000	6,000
413	100-532400-810	EQUIPMENT		0	0	0	0	0	0	0	0	0	0	0
414		TOTAL STREET MACHINERY		124,821	129,438	99,030	119,654	56,765	120,226	126,572	129,103	131,709	134,391	137,154
415														
416		HIGHWAY & STREET MAINTENANCE												
426	100-533000-230	TRAINING & OTHER CONTRACTUAL		4,833	7,086	5,208	5,000	4,125	8,000	8,000	8,200	8,405	8,615	8,830
427	100-533000-340	OPERATING SUPPLIES		8,194	5,426	5,291	8,500	3,926	8,500	8,500	8,500	8,500	8,500	8,500
428	100-533000-390	UNIFORM EXPENSE		0	50	0	0	0	0	0	0	0	0	0
429		TOTAL HIGHWAY & STREET MAINT		115,201	128,792	136,481	193,381	67,471	161,711	149,873	151,000	152,159	153,350	154,573
430														
431		STREET CLEANING												
440	100-533300-340	OPERATING SUPPLIES		6,530	5,306	6,923	24,000	8,118	24,000	8,000	8,000	8,000	8,000	8,000
441		TOTAL STREET CLEANING		21,144	22,471	24,795	46,298	15,719	41,181	25,596	25,717	25,841	25,967	26,098
442														
443		SNOW & ICE REMOVAL												
452	100-533400-230	MISCELLANEOUS-CONTRACTUAL		21,118	10,565	40,416	30,000	23,601	30,000	30,000	30,000	30,000	30,000	30,000
453	100-533400-340	OPERATING SUPPLIES		47,005	44,293	50,244	70,000	46,504	70,000	70,000	70,000	70,000	70,000	70,000
454		TOTAL SNOW & ICE REMOVAL		122,110	110,113	150,771	170,512	132,147	174,479	172,702	173,389	174,095	174,823	175,571
455														
456		TRAFFIC CONTROL												

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	VILLAGE OF MOUNT HOREB													
2	2025 BUDGET WORKSHEET									waiting for add'l information				
3	GENERAL FUND			12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
4				Actual	Actual	Actual	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
465	100-533500-230	MISCELLANEOUS-CONTRACTUAL		0	0	0	0	0	0	0	0	0	0	0
466	100-533500-340	OPERATING SUPPLIES		11,565	14,443	8,139	9,500	12,648	9,500	9,500	9,500	9,500	9,500	9,500
467		TOTAL TRAFFIC CONTROL		16,997	20,258	13,339	24,390	16,577	22,807	15,939	15,979	16,019	16,061	16,105
468														
469		STREET LIGHTING												
470	100-534200-220	CONTRACTUAL SERVICES		114,235	128,135	118,123	122,400	49,900	122,400	124,848	127,345	129,892	132,490	135,140
471														
472		SIDEWALKS												
481	100-534300-249	MISCELLANEOUS-CONTRACTUAL		11,369	1,120	9,306	12,000	512	12,000	15,000	15,000	15,000	15,000	15,000
482		TOTAL SIDEWALKS		15,249	1,502	18,497	21,744	1,728	18,150	17,825	17,842	17,860	17,877	17,896
483														
484		STORMWATER MANAGEMENT												
493	100-534400-210	ENGINEERING-CONTRACTUAL		4,852	0	403	2,000	1,260	2,000	2,000	2,000	2,000	2,000	2,000
494	100-534400-249	MISCELLANEOUS-CONTRACTUAL		2,100	2,200	2,420	2,500	1,045	2,500	2,500	2,500	2,500	2,500	2,500
495	100-534400-390	MISCELLANEOUS EXPENDITURES		6,535	541	801	6,250	2,893	6,250	6,250	6,250	6,250	6,250	6,250
496		TOTAL STORMWATER MANAGEMENT		30,760	14,273	17,756	38,707	10,844	33,036	24,232	24,314	24,398	24,484	24,572
497														
498		REFUSE/GARBAGE COLLECTION												
499	100-536200-290	CONTRACTUAL SERVICES		287,952	298,193	331,998	350,160	230,767	350,160	358,914	367,887	377,084	386,511	396,174
500														
501		RECYCLING, BRUSH & YARD WASTE												
510	100-536350-249	CONTRACTUAL SERVICES		141,016	152,771	158,375	183,080	117,114	183,080	187,657	192,348	197,157	202,086	207,138
511	100-536350-328	PRINTING & PUBLICATIONS		108	0	71	500	0	500	500	500	500	500	500
512	100-536350-390	MISCELLANEOUS EXPENDITURES		0	1,422	604	1,000	198	1,000	1,000	1,000	1,000	1,000	1,000
513		TOTAL BRUSH & YARD WASTE		194,836	207,261	227,120	265,535	158,217	249,823	260,715	266,006	271,434	276,999	282,705
514														
515		PARKS												
524	100-552000-220	UTILITIES		31,804	35,567	35,032	35,700	10,921	35,700	36,414	37,142	37,885	38,643	39,416
525	100-552000-240	REPAIRS & MAINT. CONTRACTUAL		5,556	3,674	3,782	3,960	1,708	3,960	3,960	3,960	3,960	3,960	3,960
526	100-552000-249	OFFICE EXPENSES		0	0	0	0	0	0	0	0	0	0	0
527	100-552000-335	TRAINING		0	0	0	0	0	0	0	0	0	0	0
528	100-552000-340	OPERATING SUPPLIES		21,647	22,310	19,050	25,750	13,494	25,750	26,523	27,319	28,139	28,983	29,852
529	100-552000-360	MOWER & EQUIP. MAINTENANCE		7,510	4,453	3,651	2,435	2,340	3,000	4,000	4,120	4,244	4,371	4,502
530	100-552000-370	GASOLINE & OIL		9,927	13,631	10,704	9,270	5,951	10,000	11,000	11,330	11,670	12,020	12,381
531	100-552000-375	VEHICLE MAINTENANCE		1,279	1,076	3,043	2,000	216	2,000	2,000	2,000	2,000	2,000	2,000
532	100-552000-390	UNIFORM EXPENSE		0	31	0	0	0	0	0	0	0	0	0
533	100-552000-810	EQUIPMENT		9,612	0	3,491	5,000	869	5,000	5,000	5,000	5,000	5,000	5,000
534	100-552000-820	BUILDING REPAIRS		2,915	1,762	2,736	2,000	467	2,000	2,000	2,000	2,000	2,000	2,000
535		TOTAL PARKS		216,194	204,684	198,462	250,872	97,860	232,432	233,121	235,725	238,401	241,147	243,966
536														
537		FORESTRY												
546	100-561100-240	STUMP REMOVAL		2,800	3,200	4,000	5,000	2,720	5,000	5,000	5,000	5,000	5,000	5,000

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	VILLAGE OF MOUNT HOREB													
2	2025 BUDGET WORKSHEET									waiting for add'l information				
3	GENERAL FUND			12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
4				Actual	Actual	Actual	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
547	100-561100-335		TRAINING	0	0	0	0	0	0	0	0	0	0	0
548	100-561100-340		OPERATING SUPPLIES	523	3,347	359	2,060	1,543	2,060	2,122	2,186	2,252	2,320	2,390
549	100-561100-390		REPLACEMENT TREES	6,515	8,070	3,665	6,000	1,625	6,000	6,000	6,000	6,000	6,000	6,000
550	100-561100-810		EQUIPMENT	656	0	185	1,000	0	1,000	1,000	1,000	1,000	1,000	1,000
551			TOTAL FORESTRY	74,344	84,232	90,012	97,785	46,918	82,587	100,859	101,450	102,058	102,683	103,327
552														
553			TOTAL PUBLIC SERVICES	1,493,011	1,513,544	1,611,445	1,911,379	966,486	1,796,825	1,801,366	1,829,091	1,857,519	1,886,663	1,916,542
554														
671	PUBLIC SERVICES TOTAL OPERATING EXPENDITURES (EXCLUDING WAGES & BENEFITS)						1,118,978	632,249	1,136,273	1,145,889				

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	VILLAGE OF MOUNT HOREB													
2	2025 BUDGET WORKSHEET									waiting for add'l information				
3	GENERAL FUND			12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
4				Actual	Actual	Actual	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
92	EXPENDITURES													
274	PUBLIC SAFETY													
275		POLICE ADMINISTRATION												
285	100-521100-220	UTILITIES		55,065	65,993	62,664	78,588	34,529	78,588	80,160	81,763	83,398	85,066	86,767
286	100-521100-240	BUILDING MAINT. CONTRACTUAL		20,128	20,078	20,679	24,000	11,100	24,000	24,000	24,000	24,000	24,000	24,000
287	100-521100-245	MAINT-OFFICE MACHINE CONTRACTS		1,953	1,783	1,681	5,000	868	5,000	5,000	5,000	5,000	5,000	5,000
288	100-521100-249	MISCELLANEOUS-CONTRACTUAL		59	4,361	7,613	2,500	6,115	6,500	2,500	2,575	2,652	2,732	2,814
289	100-521100-310	OFFICE SUPPLIES		2,117	1,535	3,218	1,500	825	1,500	1,750	1,800	1,800	1,850	1,850
290	100-521100-315	POSTAGE		362	213	265	500	239	500	500	500	500	500	500
291	100-521100-320	FEES & DUES		295	615	340	300	490	500	300	300	300	300	300
292	100-521100-325	SUBSCRIPTIONS		0	0	96	200	0	200	200	200	200	200	200
293	100-521100-335	TRAINING		6,581	8,338	9,262	9,000	728	9,000	9,000	9,000	9,000	9,000	9,000
294	100-521100-340	OPERATING SUPPLIES		1,221	3,305	2,636	750	1,143	1,500	750	750	750	750	750
295	100-521100-345	CLOTHING ALLOWANCE		1,671	3,074	9,558	2,500	632	2,500	2,500	2,500	2,500	2,500	2,500
296	100-521100-350	MAINTENANCE		1,433	404	675	750	1,237	1,500	750	750	750	750	750
297	100-521100-380	PUBLIC RELATIONS EXPENDITURES		650	1,715	849	1,250	44	1,250	1,250	1,250	1,250	1,250	1,250
298	100-521100-390	MISCELLANEOUS EXPENDITURES		1,403	2,374	1,453	1,000	2,866	3,000	2,100	2,100	2,100	2,100	2,100
299	100-521100-395	TECHNOLOGY EXPENSE		26,405	24,587	55,239	23,983	17,677	23,983	24,702	25,444	26,207	26,993	27,803
300	100-521100-810	EQUIPMENT		6,246	196	4,687	0	1,375	0	0	0	0	0	0
301		TOTAL POLICE ADMINISTRATION		625,026	824,929	865,073	1,006,134	486,060	926,778	943,419	962,461	981,885	1,001,804	1,022,125
302														
303		POLICE PATROL												
313	100-521200-249	MISCELLANEOUS-CONTRACTUAL		0	0	388	2,000	0	2,000	2,000	2,000	2,000	2,000	2,000
314	100-521200-345	CLOTHING ALLOWANCE		8,861	11,537	7,531	7,500	8,787	7,500	7,500	7,500	7,500	7,500	7,500
315	100-521200-370	GASOLINE & OIL		20,530	26,372	24,706	20,600	14,196	20,600	21,218	21,855	22,511	23,186	23,882
316	100-521200-375	VEHICLE MAINTENANCE		9,136	12,445	9,760	10,000	7,797	10,000	10,000	10,000	10,000	10,000	10,000
317	100-521200-390	MISCELLANEOUS EXPENDITURES		4,592	4,461	1,152	4,000	439	4,000	7,400	7,400	7,400	7,400	7,400
318	100-521200-810	EQUIPMENT		12,749	12,454	14,483	13,000	3,460	13,000	8,500	8,500	8,500	8,500	8,500
319		TOTAL POLICE PATROL		1,279,518	1,211,827	1,262,200	1,484,142	730,750	1,405,907	1,499,897	1,544,361	1,590,173	1,637,377	1,686,014
320														
321		CRIME INVESTIGATION												
322	100-521300-340	OPERATING SUPPLIES		640	193	1,148	1,000	166	1,000	1,000	1,000	1,000	1,000	1,000
323	100-521300-349	DRUG INVESTIGATION EXPENSE		452	53	69	139	0	139	139	139	139	139	139
324	100-521300-390	MISCELLANEOUS EXPENDITURES		176	415	37	200	225	200	200	200	200	200	200
325		TOTAL CRIME INVESTIGATION		1,268	661	1,254	1,339	391	1,339	1,339	1,339	1,339	1,339	1,339
326														
327		POLICE TRAINING												
337	100-521500-330	MILEAGE REIMBURSEMENT		318	405	328	1,000	237	500	1,000	1,000	1,000	1,000	1,000
338	100-521500-335	TRAINING		10,835	5,133	13,835	10,000	1,670	5,000	10,000	10,000	10,000	10,000	10,000
339	100-521500-340	OPERATING SUPPLIES		3,544	1,093	3,946	2,000	115	1,000	2,060	2,122	2,186	2,252	2,320
340	100-521500-390	MISCELLANEOUS EXPENDITURES		338	0	360	400	0	200	400	400	400	400	400
341		TOTAL POLICE TRAINING		18,042	7,024	33,886	33,563	8,418	12,242	13,460	13,522	13,586	13,652	13,720

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1	VILLAGE OF MOUNT HOREB													
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3	GENERAL FUND			12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
4				Actual	Actual	Actual	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
342														
343			CROSSING GUARDS											
346	100-521600-390		MISCELLANEOUS EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0
347			TOTAL CROSSING GUARDS	4,854	6,255	5,878	8,397	4,586	8,397	6,997	6,997	6,997	6,997	6,997
348														
349			FIRE PROTECTION											
350	100-522000-290		FIRE DISTRICT CHARGES	527,514	557,300	568,586	757,798	435,479	757,798	792,572	816,349	840,839	866,064	892,046
351							189,212							
352			INSPECTION				33.28%							
353	100-524000-249		MISCELLANEOUS-CONTRACTUAL	51,433	72,002	71,218	44,000	31,806	44,000	44,000	44,000	44,000	44,000	44,000
354	100-524000-250		WEIGHTS & MEASURES PROGRAM EXP	2,400	2,400	1,200	2,400	2,250	2,250	2,400	2,400	2,400	2,400	2,400
355	100-524000-328		PRINTING & PUBLICATIONS	87	0	0	0	160	160	0	0	0	0	0
356	100-524000-810		INSPECTION EQUIPMENT	1,704	0	0	0	0	0	0	0	1,500	0	0
357			TOTAL INSPECTION	55,623	74,402	72,418	46,400	34,216	46,410	46,400	46,400	47,900	46,400	46,400
358														
359														
360														
361			EMERGENCY WARNING SYSTEM											
362	100-525000-290		SIREN MAINTENANCE	0	0	0	1,000	0	1,000	1,000	1,000	1,000	1,000	1,000
363														
364			EMERGENCY COMMUNICATION SYSTEM											
365	100-526000-290		DANECOM EXPENDITURES	14,485	11,971	16,865	15,076	3,165	18,219	19,877	19,878	20,872	21,916	23,012
366														
367			TOTAL PUBLIC SAFETY	2,526,330	2,694,369	2,826,159	3,353,848	1,703,065	3,178,089	3,324,961	3,412,306	3,504,591	3,596,548	3,692,653
368														
670	POLICE TOTAL OPERATING EXPENDITURES (EXCLUDING WAGES & BENEFITS)						238,736	119,888	243,379	246,756				

Finance & Personnel Committee

Police Department Budget Presentation



Squad Car

	2025 Other			2026 Other			2027 Other			2028 Other			2029 Other		
	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate
New Police Vehicle	82,000	8,000	74,000	90,000	8,000	82,000	82,000	8,000	74,000	82,000	10,000	72,000	83,000	10,000	73,000
Computers (3)	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000
AEDs (3)	0	0	0	0	0	0	0	0	0	6,000	0	6,000	6,000	0	6,000
Taser Upgrade	11,986	0	11,986	11,986	0	11,986	11,986	0	11,986	11,986	0	11,986	11,986	0	11,986
Dictation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bike Patrol	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Drone	0	0	0	0	0	0	20,000	0	20,000	0	0	0	0	0	0
K-9	0	0	0	5,000	0	5,000	0	0	0	0	0	0	0	0	0
Police Total	98,986	8,000	90,986	111,986	8,000	103,986	118,986	8,000	110,986	104,986	10,000	94,986	105,986	10,000	95,986

Squad	7/16 Mileage	9/16 Mileage	Total Miles in 2 Months
12 (Detective) - 2015	92,007	92,291	284 (4 / Day)
14 (Oldest Squad) - 2016 *	93,987	95,769	1,782 (30 / Day)
15 (Training Squad) - 2016	110,730	110,876	146 (2 / Day)
16 (SRO/Patrol) - 2017**	96,714	98,493	1,779 (30 / Day)
17 (Patrol) - 2020 ***	77,151	79,119	1,968 (33 / Day)
18 (Patrol) - 2022	32,245	41,205	8,960 (149 / Day)
19 (Patrol) - 2023	16,403	20,683	4,280 (71 / Day)

* Headlight Issue that took a while to fix

** Squad was down for damage due to May 1

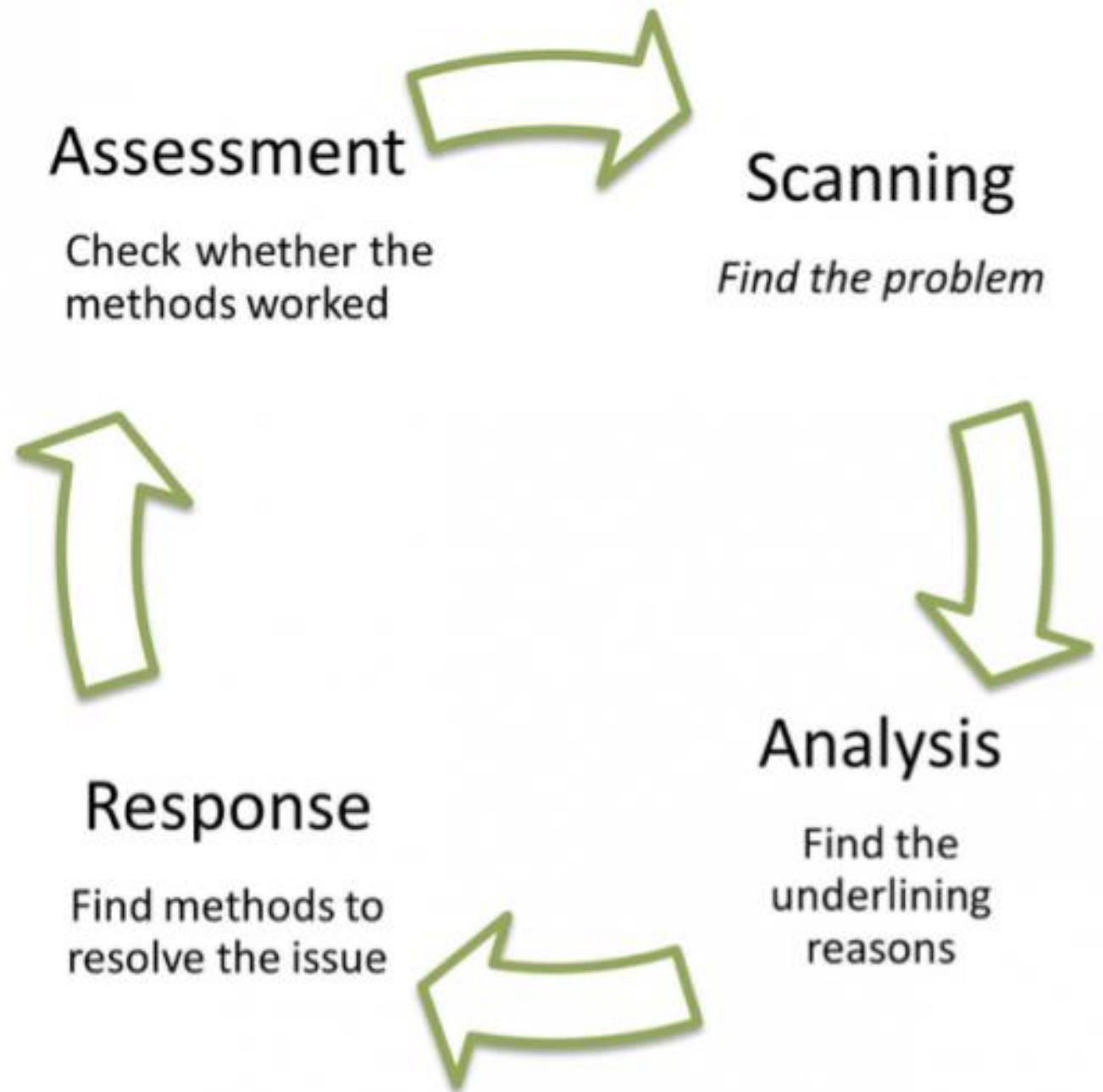
***Squad was down for most of the time (Major Transmission Issue)



Additional Officer

Long Term Planning

- Recruitment and Retention
- Key positions to fill
- Succession Planning
- Staff Development
- Continued Growth
- Burnout
- Continuous Open Shifts



Current trends and challenges

- Minimum Staffing Model
- Vacancies and absences
- In the past 15 years, at least 10 years have seen one or more officer positions vacant or filled by officers on extended leave (medical, family, etc.)
- Agency Growth
- Recent Family Leave

Year	Short Staffed	Length (In Months)
2008	2	8 (Vacancies)
2009	None	N/A
2010	None	N/A
2011	None	N/A
2012	1	8 (Injury)
2013	2	8 (Vacancies)
2014	None	N/A
2015	3	6 (Injury)/ 5 (Injury) / 1.5 (Injury)
2016	1	3 (Injury)
2017	UNK	UNK
2018	UNK	UNK
2019	3	3 (Injury)/ 1 (Vacancy) / 1 (Vacancy)
2020	4	3 (Vacancy)/ 3 (Vacancy) / 5 (Injury) / 3 Vacancy
2021	1	6 (Vacancy)
2022	2	4 / 5 (Vacancies)
2023	3	7 / 8 / 2 (Vacancies)
2024	6	4 ½ (Critical Incident) / 3 (National Guard)

Considerations for future planning

- Anticipate future staffing needs and plan accordingly
- Training pipeline



Increase in Call Volume

Year	Percent Increase	Percent Increase per 1000 Residents**	Percent Change in Population
2017	8.5	8.0	0.5
2018	15.0	15.7	0.2
2019	8.2	8.0	1.3
2020	10.2	9.5	3.0
2021	10.8	7.7	-0.7
2022	-2.1	-3.7	1.7
2023	9.9	9.5	0.3

**Average Increase from 2017-2019 for DeForest, McFarland, and Oregon 8.6

2017 - Lowest

Community	Population	# of Officers	Per 1,000
Mount Horeb	7,518	11	1.46
DeForest	9,818	18	1.83
Dodgeville	4,737	10	2.11
McFarland	8,407	16	1.90
Oregon	10,426	18	1.73
Verona	13,390	22	1.64

2018 - Lowest

Community	Population	# of Officers	Per 1,000
Mount Horeb	7,462	12	1.61
DeForest	10,557	17	1.61
Dodgeville	4,734	10	2.11
McFarland	8,544	17	1.99
Oregon	10,549	19	1.80
Verona	13,490	23	1.70

2019 - Second Lowest

Community	Population	# of Officers	Per 1,000
Mount Horeb	7,481	13	1.73
DeForest	10,766	19	1.76
Dodgeville	4,731	10	2.11
McFarland	8,961	17	1.90
Oregon	10,677	18	1.69
Verona	13,510	24	1.78

Recent Years

Mount Horeb	Population	# of Officers	Per 1,000
2020	7,757	14	1.78
2021	7,760	15	1.93
2022	7,874	15	1.90
2023	7,900	15	1.90
2024	7,924 (Est.)	16	2.02(Est.)
2025	7,948 (Est.)	16/17	2.01/2.13 (Est.)

Average of McFarland, Cottage Grove, Monona, Oregon, and DeForest for 2024: 2.13

Wisconsin in 2020 (2,500-9,000 Pop.) 2.5 Officers / 1,000 Resd.

Overtime vs Staffing Level

- 2024 - Budgeted \$53,560
- 2024 - YTD \$66,739 (Aug 31)

Year	Overtime	Authorized FTE	Short-Staffed
2008	139,172	UNK	2
2009	113,238	UNK	None
2010	98,001	UNK	None
2011	112,632	UNK	None
2012	127,561	UNK	1
2013	166,312	UNK	2
2014	148,700	UNK	None
2015	197,802	UNK	3
2016	UNK	11	1
2017	UNK	11	UNK
2018	121,618	12	UNK
2019	115,803	13	3
2020	65,287	14	4
2021	86,309	15	1
2022	75,761	15	2
2023	71,545	15	3

Overtime Savings

- The key in savings is the reduced number of shifts
- One area of focus is reducing burnout and staff impact
- But regardless, there will still be a reduction in OT Costs

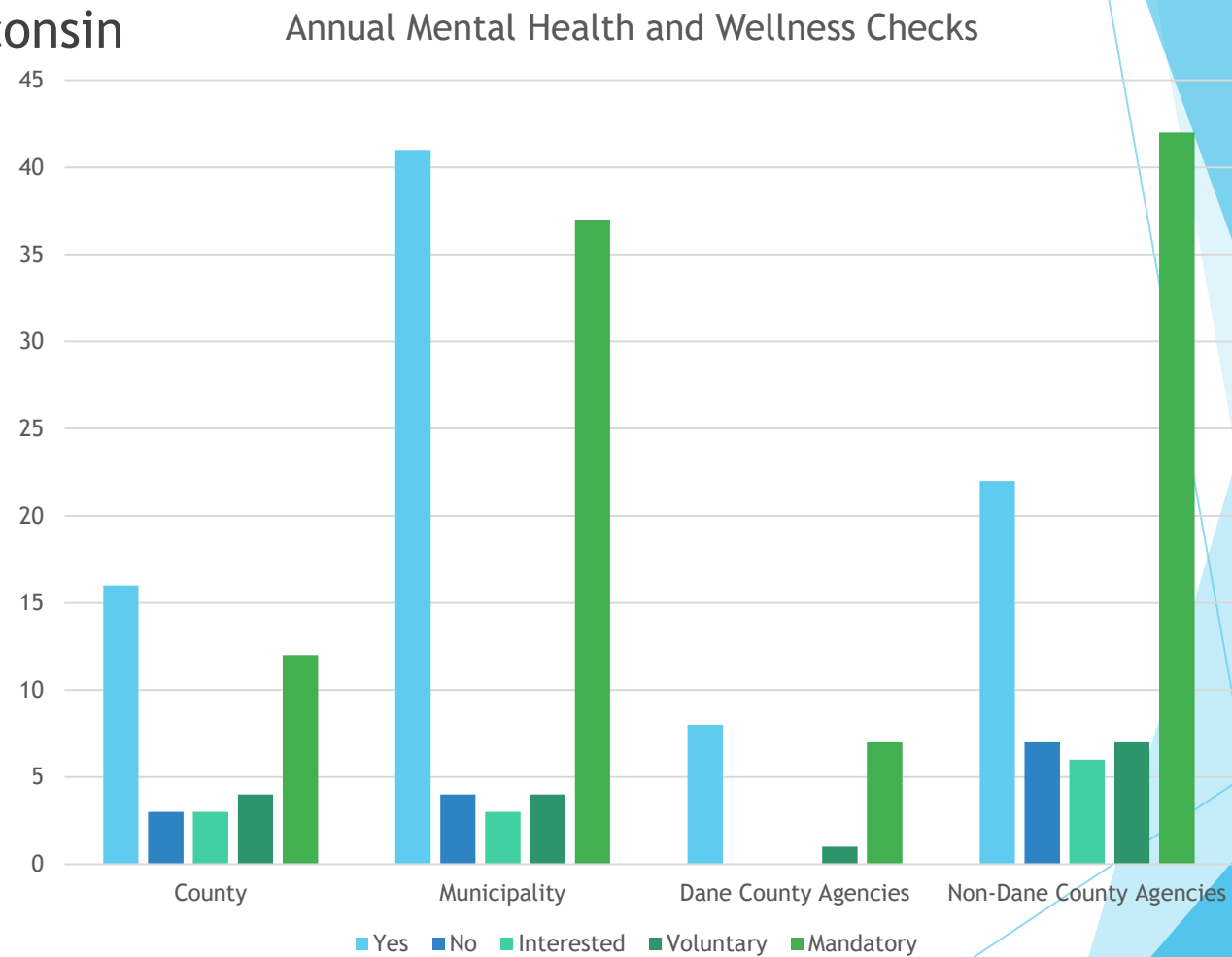
% Savings	# of Hours	# of Shifts	\$ Saved	% of New Position
10	199.0	50	\$9,270	9%
15	298.5	75	\$13,905	13%
20	398.0	100	\$18,540	18%
25	497.5	124	\$23,175	22%



Annual Mental Health and Wellness Checks

What are other agencies doing?

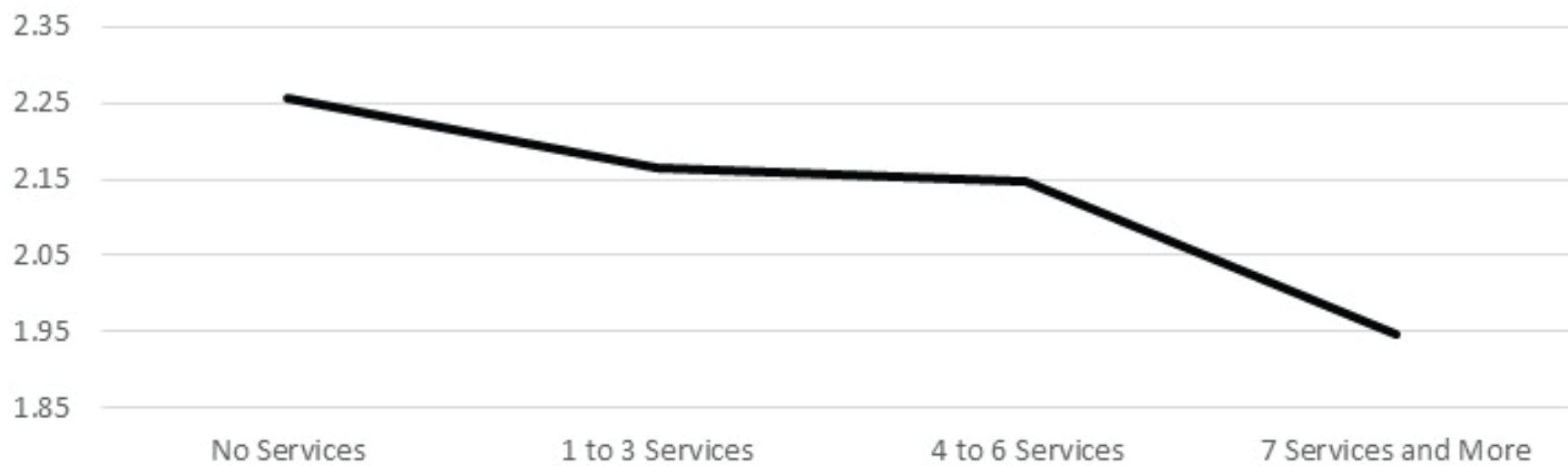
- 64 Agencies responded from Wisconsin
- 57 have Annual Wellness Checks
- 7 do not (6 are working on it)



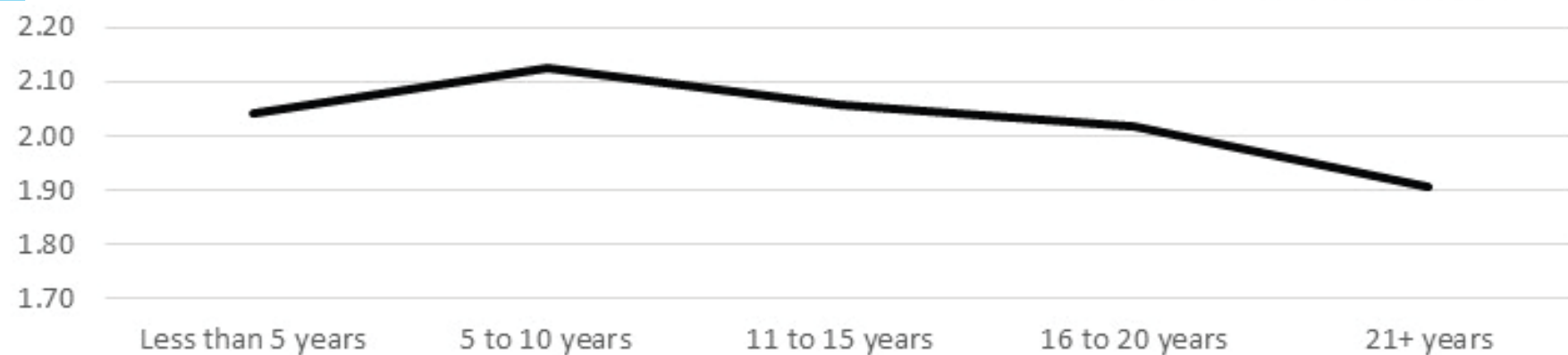
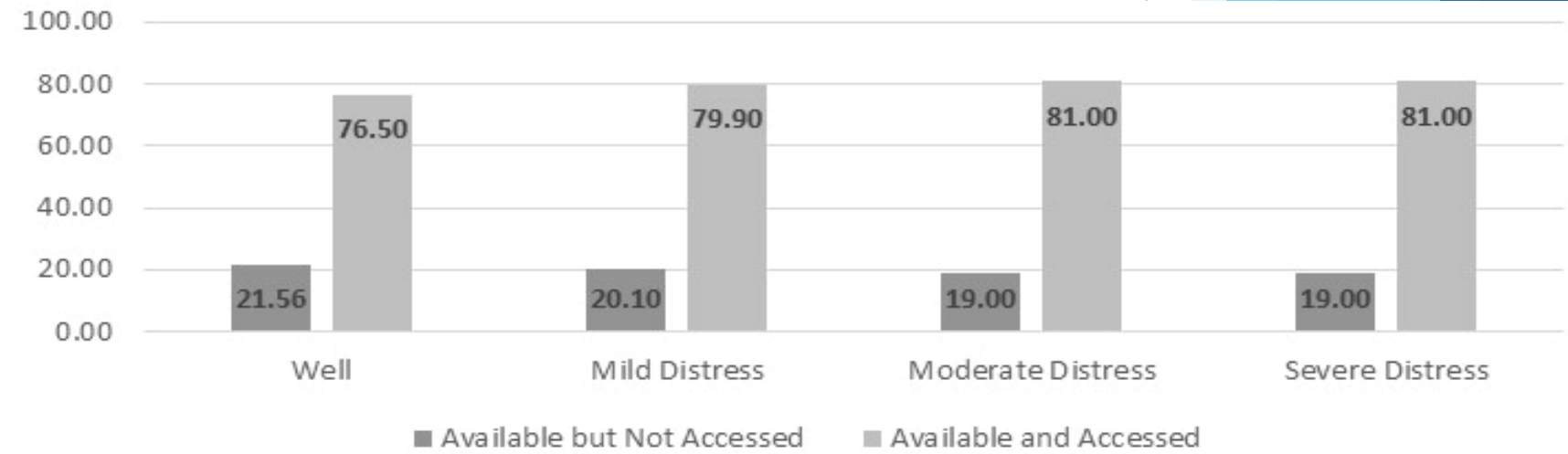
Science

- 14 Peer Reviewed Journals / Articles on the Topic
- Read or reviewed 10 of them
- Many more that needed pay to access





Source: Drew, J. M., & Martin, S. (2023). Mental health and wellness initiatives supporting United States Law Enforcement Personnel: The current state-of-play. *Journal of Community Safety and Well-Being*, 8(Suppl_1). <https://doi.org/10.35502/jcswb.298>



Costs of Mental Health

Losing Employees and Suffering loss of productivity is more expensive than annual wellness costs

TABLE 3. Productivity Loss and Associates Costs Due to Mental Health Reasons

	Overall	With mental health condition	Without mental-health condition
Overall productivity loss due to health reasons	4.4	5.9	3.4
Difficulty managing time	19.3	28.3	13.5
Difficulty performing physical tasks	19.7	22.2	17.9
Difficulty interacting with people	16.0	19.9	13.3
Difficulty bringing as task to completion	12.8	19.3	8.4
Annual costs per officer	\$3,522	\$4,489	\$2,769

Note: Adapted from Fox et al. (2012).

Source: Spence, D. L., Fox, M., Moore, G. C., Estill, S., & Comrie, N. (2019). *Law Enforcement Mental Health and Wellness Act: Report to Congress*. Washington, DC: U.S. Department of Justice.

Source:
Goodell, S., Cohen, J. T., & Neumann, P. J. (2009, September 1). *The cost savings and cost effectiveness of clinical preventative care (Research Synthesis Report No. 18.)*. Princeton, NJ: Robert Wood Johnson Foundation. Retrieved from <http://www.rwjf.org/en/library/research/2009/09/cost-savings-and-cost-effectiveness-of-clinical-preventative-care.html>

Costs of Mental Health

- It takes 50% of an employees salary to replace them
- \$52,000 (wages and benefits) per officer we lose



Costs of Mental Health

Our focus is to prepare them to survive trauma
(prevention) rather than respond after



Recap

- Only item that increases the budget is the Added Officer Position
- The rest are items that we have moved other items to use the funds for other priorities
 - Taser contracts from prior to 2020 used for Wellness Checks
 - Squad car stayed the same, but will continue to save maintenance costs through regular replacement

“

**IF YOU AREN'T
IMPROVING YOU ARE
FALLING BEHIND.**

-Darren Hardy



DARREN HARDY - BE THE EXCEPTION

Mount Horeb
Police Department



2025
Budget Request

New Squad Car

400-521000-810 Capital Equipment \$82,000 (No Increase from 2024)

One (1) Ford Squad Car (SUV) at a cost of \$82,000. (Including install, new computer, hardware, lights, cages, etc.) These costs, as well as set up fees, equipment, and installation fees (approximately \$37,500 on top of squad purchase price) are all included in the funding request. The increase is based on 2024 prices going up significantly. We will sell the oldest squad car to reduce some of this cost. This is estimated to be between \$7,000 and \$10,000 for auction.

Additional Patrol Officer

100-521200-111 (wages), 100-521200-131 (health),

100-521200-132 (dental), 100-521200-133 (life),

100-521200-135 (retirement), 100-521200-136 (FICA),

100-521200-345 (clothing allowance)

\$63,667.20 to \$69,700.80 for wages

\$30,560.30 to \$33,456.40 for Benefits

\$94,227.50 to \$103,157.20 Total Costs

The range of costs listed above is because if we hire an officer that has not been through the academy, there is a lower wage for the first 18 weeks. Our last four officers hired had to go through the academy. If we get an experienced officer, they will start at the normal starting wage.

We learned a lot in the first half of 2024 about staffing levels and what happens when a critical incident occurs. We cannot plan for every event, but we should be staffed to weather most storms. 2024 showed us just how big a storm can get. We had three officers involved in a critical incident, an officer in the National Guard that was activated several times for training and will be deployed for 9 months starting in September 2024, and with all that, we had an officer injured who had to take time off per doctor's orders. This led to unanticipated overtime expenditures and a huge strain on wellness and efficiency of staff. We used supervisors,

administrative (executive) staff, and investigative staff to cover patrol shifts, which included flexing schedules, when possible, to reduce overtime and reduce strain. But this took a toll on administrative tasks such as policy reviews, budgeting, squad maintenance, community outreach, and other general tasks that would have been handled by the lieutenant or chief. It also took time away from large scale investigations such as internet crimes against children, repetitive calls for service, frauds, and other long term follow up incidents.

Adding another position would allow for additional resources to better respond to the changing dynamics in law enforcement, which are longer investigations. We are seeing an increase in frauds, extortions, internet crimes, etc. To reduce overtime, Detective Schaaf will cover patrol when we are short on staffing. But this means that investigative cases take a back seat at times (priority cases are still prioritized – immediate threats, active suspects, etc.). This can be seen as a disservice to the community and to victims. A strategic planning meeting was held in January 2024. One of the major inputs from staff was to add investigative staffing, such as a part-time detective position. With staffing as it currently sits, we cannot add investigative staff without adding another position.

In summary, this position request is based on increasing staffing to better respond to major incidents, injuries, and military deployments in the future, improve recruitment and retention, improve the services provided to the community, help with the wellbeing of staff (reduction in overtime hours and longer shifts), and reduce the strain on the budget from overtime.

Training

100-521100-335 Police Administration Training budget \$9,000 (No Increase, just included to highlight a few areas of the budget)

Leadership is a perishable skill that needs continuous work and learning to stay current in methods and techniques. This requires additional leadership and management training. Trainings include First line leadership training (\$300 per student), Leadership in Police Organizations (LPO) a top-level statewide leadership course (\$625 per student), Command College (\$2,000 per student) Wisconsin Traffic Safety Officer Conference (training for the chief for part of DRE recertification), and other trainings as they come up. With a new sergeant, a newly promoted lieutenant, and a sergeant that is still learning his role, training is

imperative for administration. The administrative training budget allows for leadership specific training, while not taking away from training for patrol officers.

Radios

100-521200-810 Police Patrol Equipment \$8,500 (-\$4,495) (No Increase, just included to highlight a few areas of the budget)

4 new portable radios. Dane County Communications advised us in 2020 that our portable radios are some of the oldest in the county. We have signal issues and dead spots in town. These are the lifeline for officers. Not being able to call for help in an emergency would be a huge problem. The plan is to replace 4 a year over the next few years and then prepare a strategic plan to replace them on a regular schedule so we don't have that same problem again. 2024 will be the final year of the replacement schedule. Beyond 2024 we will work to keep up a regular upgrade schedule to stay on top of technological advances and upgrades.

The taser contracts from 2020 (\$1,791) were paid off in 2024. There was an additional \$2,704 in the budget from the speed box bought in 2024. This is a reduction of \$4,495 from this account. This money will be placed in the budget elsewhere for the Mental Health Wellness Days (See below).

Mental Health Wellness Checks

100-521200-390 / 100-521100-390 Miscellaneous Expenditures \$4,495

Losing staff is expensive in general. Even if we are not losing staff, we are going to see loss in productivity due to mental health concerns.

The push for Wellness checks is for preventative maintenance BEFORE trauma happens for resiliency and retention. Rather than being responsive after the fact.

We have submitted a grant proposal to cover these costs. We will not find out if we are awarded the grant until on or around September 30, 2024. This expense is based on one of two options to ensure retention, longevity, and reduce overall-long term costs associated with mental wellness.

**One option is to have the mental health wellness checks on days off,
but it would cost overtime (\$5,000 Total cost in budget increase)**

The average overtime cost with benefits is \$81.87 / hour. 3 hours x \$81.87 = \$245.61 x 14 = \$3,500 + \$3,000 for the provider fees of the hours for the visit.

The mental health wellness checks would be 1 hour for travel time, 1 hour for the mental health visit, and 1 hour for completing critical incident paperwork and updating personal information for the village / police department (tax forms, insurance, beneficiary, etc). There are reimbursements available from insurance and from the state totaling approximately \$1,500

The second option is to have mental health wellness checks as a paid day off for the employee, but managed in a way to limit overtime for backfill coverage on shifts (have administrative staff flex and cover patrol or pick days where we have extra coverage) (No increase in the budget).

Still would allow for approximately \$1,500 in reimbursements from the state and insurance. But the only cost would be \$3,000 for provider fees as long as we cover shifts without overtime.

Taser Contractual Payment

100-521000-810 Capital Equipment \$11,986

(No Increase, just included to highlight a few areas of the budget)

We purchased the new tasers in 2024. There is a five-year payment plan of \$11,986 which covers the cost of the tasers, VR software and hardware, as well as batteries, cartridges, warranty, and support.

Computers

100-521000-810 Capital Equipment \$4,000

(No Increase, just included to highlight a few areas of the budget)

Three (3) desktop computers. There are four computers that are 5 years old or older (these are now the original computers from when we moved, the upgrade is almost complete). These computers are all outdated and having trouble running

software needed for law enforcement functions. We are almost complete with our phased in plan where computers will be replaced on a five-year cycle to reduce the annual computer cost and improve efficiency and planning. Each computer will cost \$1285 and the remainder will go toward installation.

VILLAGE OF MOUNT HOREB												
2025 BUDGET WORKSHEET		10000.0%	1.5%	1.5%	1.1%		1.1%	3.5%	4.0%	3.5%	3.5%	4.0%
LIBRARY FUND		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
240-437200-000	DANE COUNTY LIBRARY AID	203,683	203,597	203,967	225,995	225,955	225,955	245,789	245,789	245,789	245,789	245,789
240-437210-000	OTHER COUNTY LIBRARY AID	27,885	30,427	33,087	30,548	30,543	30,543	29,704	29,704	29,704	29,704	29,704
240-467100-000	FINES - OVERDUE MATERIALS	89	4	1	0	1	1	0	0	0	0	0
240-467110-000	FINES - LOST/DAMAGED MATERIALS	1,658	2,056	2,285	1,500	1,397	2,000	2,000	2,000	2,000	2,000	2,000
240-467190-000	MEETING ROOM FEES	30	135	460	50	76	150	150	150	150	150	150
240-467200-000	COPY CHARGES (TAXABLE)	5,296	5,306	5,644	5,000	2,382	5,000	5,000	5,000	5,000	5,000	5,000
240-469100-000	MISCELLANEOUS INCOME	3,586	1,666	3,350	2,600	511	2,600	2,600	1,200	1,200	1,200	1,200
240-469200-000	OTHER REV - CHILDREN PROGRAMS	866	1,325	1,375	0	1,300	1,300	0	0	0	0	0
240-469500-000	OTHER REVENUE-ADULT PROGRAMS	0	0	0	0	0	0	0	0	0	0	0
240-481100-000	INVESTMENT INTEREST	73	258	812	0	887	887	0	0	0	0	0
240-484000-000	COMPENSATION-FIXED ASSET LOSS	0	0	0	0	0	0	0	0	0	0	0
240-485000-000	CONTRIBUTIONS-OTHER	345	2,418	1,940	0	5,620	5,620	1,000	1,000	1,000	1,000	1,000
240-489100-000	ADDITIONAL REVENUE PRIOR YEARS	0	0	0	0	0	0	0	0	0	0	0
240-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	491,618	498,992	506,477	512,132	390,617	512,132	530,057	551,259	570,553	590,522	614,143
240-492200-000	TRANSFER FROM SPEC REV FUNDS	0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	735,129	746,185	759,398	777,825	659,287	786,188	816,300	836,102	855,396	875,365	898,986
EXPENDITURES												
OPERATING EXPENDITURES												
240-551100-111	REGULAR WAGES	346,618	365,787	386,857	444,441	219,052	432,874	452,610	471,508	484,534	499,070	499,070
240-551100-112	REGULAR WAGES-BLDG MAINT	3,273	3,607	3,863	4,590	722	4,590	4,590	4,590	4,590	4,590	4,590
240-551100-122	OVERTIME	433	0	0	750	0	0	750	750	750	750	750
240-551100-131	HEALTH	47,409	50,664	61,308	41,400	34,752	65,273	62,643	64,060	65,498	66,984	66,984
240-551100-132	DENTAL	1,471	1,505	2,673	2,952	1,415	2,861	3,792	3,192	3,312	3,432	3,432
240-551100-133	LIFE	256	297	364	295	189	420	385	313	322	332	342
240-551100-134	ICI	0	0	0	0	0	0	0	0	0	0	0
240-551100-135	RETIREMENT	18,177	18,533	20,950	23,311	11,702	22,535	24,165	24,731	25,473	26,237	27,025
240-551100-136	FICA	27,077	28,661	30,198	37,989	16,702	33,361	37,938	40,302	41,409	42,652	42,652
240-551100-220	UTILITIES	38,271	34,590	34,021	48,094	14,628	34,075	35,097	49,547	50,290	51,044	51,810
240-551100-240	REPAIRS & MAINT. CONTRACTUAL	38,321	30,893	35,610	36,693	18,540	36,693	37,794	37,802	38,369	38,945	39,529
240-551100-245	OFFICE MACHINE CONTRACTS	2,917	2,499	2,322	2,100	867	2,100	2,100	2,228	2,295	2,364	2,364
240-551100-290	MISCELLANEOUS CONTRACTUAL SERV	52,469	44,578	47,157	48,390	47,355	48,390	49,099	51,337	52,877	54,463	56,097
240-551100-310	OFFICE SUPPLIES	9,778	9,999	9,988	10,000	6,153	10,000	10,100	10,200	10,506	10,821	11,146
240-551100-315	POSTAGE	41	491	75	150	32	64	100	156	159	162	162
240-551100-320	FEES & DUES	931	834	1,040	1,336	179	1,336	1,376	1,376	1,062	1,094	1,094
240-551100-328	PRINTING & PUBLICATIONS	3,015	2,687	2,687	2,800	482	2,800	2,800	2,913	2,971	3,030	3,091

VILLAGE OF MOUNT HOREB												
2025 BUDGET WORKSHEET		10000.0%	1.5%	1.5%	1.1%		1.1%	3.5%	4.0%	3.5%	3.5%	4.0%
LIBRARY FUND		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
240-551100-335	TRAINING & MILEAGE	3,051	2,716	4,483	3,500	270	3,500	3,500	3,500	5,000	5,000	5,000
240-551100-340	OPERATING SUPPLIES	3,582	4,486	1,613	2,435	521	2,435	2,000	2,534	2,585	2,637	2,690
240-551100-390	MISCELLANEOUS EXPENDITURES	1,646	1,341	1,206	1,632	568	1,632	1,665	1,698	1,732	1,767	1,802
240-551100-420	TEEN PROGRAMING	1,260	699	509	520	90	520	530	541	552	563	574
240-551100-421	ENRICHMENT PROGRAMS	2,285	2,430	2,349	2,417	1,688	2,417	2,465	2,514	2,564	2,615	2,667
240-551100-422	CHILDREN'S PROGRAMMING	1,772	1,671	2,280	1,828	896	1,828	1,865	1,902	1,940	1,979	2,019
240-551100-423	SUMMER LIBRARY PROGRAM	2,248	3,076	3,112	2,309	2,893	2,309	2,355	2,402	2,450	2,499	2,549
240-551100-424	REFERENCE MATERIALS	569	534	555	556	0	556	600	578	590	602	614
240-551100-425	ADULT MATERIALS	31,176	29,676	30,448	29,300	14,714	38,800	30,450	29,593	29,889	30,188	30,490
240-551100-426	BOOKS/PERIODICALS	4,924	5,869	5,259	5,632	3,651	4,151	4,211	5,745	5,860	5,977	6,097
240-551100-427	AUDIO	4,924	2,862	2,254	2,250	2,740	6,250	4,250	2,250	2,250	2,250	2,250
240-551100-428	VIDEO	9,919	8,200	6,807	6,857	4,574	9,857	8,357	6,926	6,926	6,995	6,995
240-551100-429	CHILDRENS MATERIALS	9,260	8,272	8,096	8,200	3,328	9,200	8,700	8,282	8,282	8,365	8,449
240-551100-430	TEEN MATERIALS	3,277	3,665	3,528	3,362	1,350	3,362	3,362	3,396	3,396	3,430	3,430
240-551100-431	INTERMEDIATE MATERIALS	4,951	5,767	6,469	6,828	2,544	9,328	8,078	6,896	6,896	6,965	7,035
240-551100-432	SOFTWARE/TECH.	3,564	358	1,066	3,392	1,624	3,392	3,402	3,426	3,426	3,460	3,460
240-551100-433	DIGITAL MATERIALS	0	16,126	12,960	7,722	0	7,722	7,103	7,909	8,067	8,228	8,393
240-551100-434	OTHER MATERIALS	0	0	0	0	0	0	1,100	0	0	0	
240-551100-511	UNEMPLOYMENT	0	0	0	0	0	0	0	7,282	7,500	7,725	7,725
240-551100-810	EQUIPMENT	36,131	65,150	7,064	7,070	912	7,070	7,282	0	0	0	7,725
240-551100-820	BUILDING REPAIRS	0	0	0	0	32,941	57,729	0	0	0	0	0
	TOTAL OPERATING EXPENDITURES	714,997	758,521	739,171	801,101	448,074	869,430	826,614	862,379	884,322	907,215	920,102
	OTHER FINANCING USES											
240-551110-499	REFUND LOST MATERIALS	326	781	465	1,500	574	1,500	500	500	500	500	500
	TOTAL EXPENDITURES	715,323	759,303	739,636	802,601	448,648	870,930	827,114	862,879	884,822	907,715	920,602
	NET REVENUES OVER (UNDER) EXPENDITURES	19,806	(13,118)	19,763	(24,776)	210,639	(84,742)	(10,814)	(26,777)	(29,426)	(32,350)	(21,616)
240-342100-000	FUND BALANCE-BEG. OF YEAR	221,078	240,884	227,766	247,528		247,528	162,786	151,972	125,195	95,769	63,419
240-342100-000	FUND BALANCE-END OF YEAR	240,884	227,766	247,528	222,752		162,786	151,972	125,195	95,769	63,419	41,803

**VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET**

LIBRARY SPECIAL PROJECTS FUND		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
241-481100-000	INVESTMENT INTEREST	13,541	10,637	7,838	1,800	2,011	1,800	1,800	1,800	1,800	1,800	1,800
241-481200-000	MARKET ADJUSTMENT-INVESTMENT	11,907	(41,904)	18,225	0	11,515	24,000	0	0	0	0	0
241-485000-000	CONTRIBUTIONS-ORG & INDIVIDUAL	0	0	0	351	0	351	0	0	0	0	0
241-485100-000	GRANT-MH COMMUNITY FOUNDATION	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
241-485200-000	GRANTS-OTHER	4,000	300	500	0	0	3,900	0	0	0	0	0
241-485500-000	CONTRIBUTIONS-ENDOWMENT FUND	1,450	2,050	1,000	0	1,600	1,600	0	0	0	0	0
TOTAL REVENUES		35,898	(23,916)	32,563	7,151	20,126	36,651	6,800	6,800	6,800	6,800	6,800
EXPENDITURES												
241-551110-399	ENDOWMENT FUND EXPENDITURES	7,739	9,715	7,059	0	5,000	5,288	0	0	0	0	0
241-551110-419	MH COMMUNITY FOUND. GRANT	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
241-551110-490	GRANT/CONTRIB EXP-OTHER	3,500	800	1,149	0	850	3,900	0	0	0	0	0
241-551110-550	ENDOWMENT INVESTMENT FEES	1,177	1,080	1,072	900	583	1,165	900	900	900	900	900
241-592200-500	TRANSFER TO SPEC REV FUNDS	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		17,416	16,595	14,280	5,900	11,433	15,353	5,900	5,900	5,900	5,900	5,900
NET REVENUES OVER (UNDER) EXPENDITURES		18,482	(40,512)	18,282	1,251	8,694	21,298	900	900	900	900	900
241-342100-000	FUND BALANCE-BEG. OF YEAR	9,529	6,147	6,147	2,565		2,565	23,863	24,763	25,663	26,563	27,463
241-342100-000	FUND BALANCE-END OF YEAR	6,147	(56,229)	2,565	3,816		23,863	24,763	25,663	26,563	27,463	28,363

VILLAGE OF MOUNT HOREB												
2025 BUDGET WORKSHEET												
ELECTRIC DEPARTMENT		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
910-421000-100	CAPITAL PAID IN BY MUNICIPALITY	0	0	0	0	0	0	0	0	0	0	0
910-441600-000	MERCHANT & JOBBING/CONTRACT WORK	0	0	0	0	0	0	0	0	0	0	0
910-441900-000	INTEREST & DIVIDEND INCOME	8,274	52,220	291,343	7,070	150,206	160,000	7,141	7,212	7,284	7,357	7,431
910-441910-000	MARKET ADJUSTMENT-INVESTMENT	0	0	0	0	0	0	0	0	0	0	0
910-442100-000	MISC NONOPERATING INCOME	299,782	88,663	239,630	100,000	35,987	100,000	100,000	100,000	100,000	100,000	100,000
910-442900-000	AMORTIZATION OF DEBT PREMIUM	432	0	0	1,500	0	1,500	0	0	0	0	0
910-444000-000	RESIDENTIAL SALES - VILLAGE	2,860,848	3,172,063	3,102,713	3,441,242	1,383,007	3,441,242	3,384,891	3,473,126	3,526,381	3,589,336	3,671,940
910-444100-000	RESIDENTIAL-RURAL	443,906	490,889	468,540	514,209	212,492	514,209	505,788	518,973	526,931	536,337	548,681
910-444200-000	COMMERCIAL GS - VILLAGE	668,946	747,357	769,417	942,187	359,856	942,187	903,269	925,927	938,973	955,054	975,763
910-444210-000	COMMERCIAL-RURAL	151,221	189,687	188,324	206,822	91,287	206,822	198,279	203,252	206,116	209,646	214,192
910-444220-000	SMALL POWER - VILLAGE	1,059,739	1,167,180	1,095,985	1,132,762	391,135	1,132,762	1,350,943	1,386,554	1,407,095	1,432,406	1,465,369
910-444230-000	SMALL POWER - RURAL	235,367	261,699	286,166	248,655	142,389	248,655	296,548	304,366	308,874	314,430	321,666
910-444300-000	LARGE POWER - VILLAGE	236,186	331,804	335,569	520,723	219,122	520,723	365,830	375,600	381,241	388,064	397,130
910-444310-000	LARGE POWER - RURAL	202,939	238,416	196,275	409,140	68,932	409,140	287,437	295,114	299,547	304,907	312,030
910-444320-000	INDUSTRIAL POWER - VILLAGE	0	0	0	43,909	0	43,909	41,669	42,495	42,958	43,571	44,284
910-444330-000	INDUSTRIAL POWER - RURAL	0	0	32,272	29,273	43,017	29,273	27,779	28,330	28,638	29,047	29,522
910-444400-000	PUBLIC STREET LIGHTING	109,679	110,598	112,994	133,251	58,782	133,251	131,697	132,584	133,104	133,704	134,557
910-444410-000	ATHLETIC FIELD LIGHTING REVENU	350	350	273	0	0	0	0	0	0	0	0
910-444420-000	YARD LIGHTING - VILLAGE	2,083	2,116	2,157	1,491	1,130	1,491	1,506	1,535	1,563	1,579	1,595
910-444430-000	YARD LIGHTING - RURAL	4,572	4,589	4,884	3,480	2,651	3,480	3,515	3,582	3,646	3,682	3,719
910-444700-000	SALES FOR RESALE	50,540	53,254	52,978	53,577	30,558	53,577	54,113	55,141	56,134	56,695	57,262
910-444800-000	COMMERCIAL GS SEWER - VILLAGE	17,946	26,238	26,956	22,489	11,972	22,489	22,714	23,146	23,563	23,799	24,037
910-444810-000	COMMERCIAL GS SEWER - RURAL	3,898	3,274	3,487	3,731	1,851	3,731	3,768	3,840	3,909	3,948	3,987
910-444820-000	SMALL POWER - WATER UTILITY	93,018	108,468	107,347	110,818	55,695	110,818	111,926	114,053	116,106	117,267	118,440
910-444830-000	SMALL POWER - SEWER UTILITY	90,258	99,867	97,349	106,920	50,059	106,920	107,989	110,041	112,022	113,142	114,273
910-445000-000	FORFEITED DISCOUNTS/PENALTIES	17,135	19,421	15,500	10,516	10,010	10,516	10,621	10,823	11,018	11,128	11,239
910-445100-000	MISC SERVICE REVENUE - RECONNE	3,400	2,960	3,000	2,000	1,280	2,000	2,000	2,000	2,000	2,000	2,000
910-445110-000	MISC SERVICE REVENUE - TEMP SE	2,925	2,850	2,025	1,500	675	1,500	1,500	1,500	1,500	1,500	1,500
910-445400-000	RENT FROM ELECTRIC PROPERTY	3,840	3,840	3,840	4,000	1,920	4,000	4,000	18,000	4000	4,000	4,000
910-445600-000	OTHER ELECTRIC REVENUE	49,563	42,366	28,941	35,000	10,072	35,000	35,000	35,000	35,000	35,350	35,704
910-490000-000	TRANSFER OUT - GENERAL FUND	0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	6,616,846	7,220,170	7,467,965	8,086,264	3,334,083	8,239,194	7,959,923	8,172,194	8,277,603	8,417,949	8,600,321
EXPENDITURES												
910-540300-500	DEPRECIATION EXPENSE	401,324	411,315	446,003	407,441	222,600	445,200	411,515	415,631	419,787	423,985	428,225
910-540310-500	DEPRECIATION EXPENSE-CIAC	85,764	91,689	96,551	89,438	48,000	96,000	90,333	91,236	92,148	93,069	94,000
Category E111	WAGES (SEE PLANT WAGES BELOW*)	552,387	575,405	605,404	681,182	355,199	710,398	723,075	730,306	737,609	744,985	752,435

VILLAGE OF MOUNT HOREB												
2025 BUDGET WORKSHEET												
ELECTRIC DEPARTMENT		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Category E122	OVERTIME	12,500	19,726	17,486	15,000	7,917	15,834	15,000	15,000	15,000	15,000	15,000
910-540700-520	LOSS ON RETIREMENT	0	0	0	0	0	0	0	0	0	0	0
910-540800-136	TAXES - PAYROLL	48,099	48,127	50,117	42,180	26,876	42,180	56,463	57,016	57,575	58,139	58,709
910-540810-536	TAX - WI LICENSE FEE ASSMT	31,929	37,324	38,402	33,000	19,842	33,000	33,000	33,000	33,000	33,000	33,000
910-540820-536	TAX EQUIVALENT EXPENSE	193,325	187,428	195,776	209,714	97,800	209,714	213,908	218,186	222,550	227,001	231,541
910-540830-536	TAXES - PSC REMAINDER ASSMT	3,078	0	6,153	5,300	0	5,300	5,300	5,300	5,300	5,300	5,300
910-542600-300	INFLUENCING EXPENSE	1,422	1,483	0	0	0	0	0	0	0	0	0
910-542700-620	INTEREST EXPENSE	625	23,551	187,821	184,233	93,765	184,233	177,492	170,457	163,128	155,484	147,525
910-542810-520	AMORTIZATION - LOSS ON REFUNDING	178	0	0	0	0	0	0	0	0	0	0
910-542820-520	ELECTRIC BOND ISSUANCE COSTS	0	90,825	0	0	0	0	0	0	0	0	0
910-543200-620	INTEREST CHARGED-CONSTR CREDIT	0	0	0	0	0	0	0	0	0	0	0
910-554500-200	PURCHASED POWER	4,728,107	5,333,693	4,998,951	5,386,622	2,084,494	5,386,622	5,530,078	5,671,821	5,708,401	5,883,748	6,001,638
910-554600-200	SHARED SUBSTATION EXPENSE	0	0	0	0	0	0	0	0	0	0	0
910-556200-300	LINE & STATION SUPPLIES	56,871	71,365	49,111	60,000	51,064	60,000	60,000	60,000	60,000	60,000	60,000
910-556500-300	OPERATION STREET LIGHTS - EXP	0	62	0	0	0	0	0	0	0	0	0
910-556600-300	METER EXPENSE	2,154	5,193	24,617	5,900	1,483	5,900	5,900	5,900	5,900	5,900	5,900
910-556700-300	CUSTOMER INSTALLATION EXPENSE	0	4,380	2,962	2,000	0	2,000	2,000	2,000	2,000	2,000	2,000
910-557100-300	MAINT OF STRUCTURES & EQUIPMEN	55,611	10,168	3,799	25,000	0	25,000	25,000	25,000	25,000	25,000	25,000
910-557200-300	MAINT OF LINES EXPENSE	29,479	11,614	32,935	18,360	404	18,360	18,727	19,102	19,484	19,874	20,271
910-557200-390	MAINT OF LINES - WO CREDITS	(108,432)	(62,861)	(102,072)	(45,000)	32	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)
910-557280-300	MAINT OF LINES - RURAL	3,084	3,463	0	1,000	0	1,000	1,000	1,000	1,000	1,000	1,000
910-557300-300	MAINT OF TRANSFORMERS EXPENSE	0	0	170	1,500	0	1,500	1,500	1,500	1,500	1,500	1,500
910-557400-300	MAINT OF STREET LIGHTS EXPENSE	4,094	7,078	9,055	8,000	0	8,000	8,000	8,000	8,000	8,000	8,000
910-557500-300	MAINT OF METERS	2,913	4,956	3,230	5,000	1,632	5,000	5,000	5,000	5,000	5,000	5,000
910-590400-300	UNCOLLECTIBLE ACCOUNTS	0	49	0	2,000	0	2,000	2,000	2,000	2,000	2,000	2,000
910-592100-300	OFFICE SUPPLIES & EXPENSE	14,562	19,772	20,883	14,484	15,292	22,000	20,000	20,400	20,808	21,224	21,648
910-592200-390	ELECTRIC ADMIN EXP TRANSFER-WO	0	0	0	(7,500)	0	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)
910-592300-200	OUTSIDE SERVICES EMPLOYED	104,924	106,380	98,668	103,000	60,142	103,000	106,090	109,273	112,551	115,928	119,406
910-592400-510	PROPERTY INSURANCE	8,102	8,585	9,736	7,855	5,200	7,855	8,012	8,172	8,335	8,502	8,672
910-592500-510	INJURIES & DAMAGES EXPENSE	19,804	19,191	23,118	23,814	12,923	23,814	24,290	24,776	25,272	25,777	26,293
910-592600-112	EMPLOYEE INCENTIVES	(8,027)	0	(6,726)	240	117	240	240	240	240	240	240
910-592600-131	EMPLOYEE BEN - HEALTH INS EXP	92,481	85,095	97,806	224,170	52,876	105,752	113,472	116,876	120,382	123,993	127,713
910-592600-132	EMPLOYEE BEN - DENTAL INS EXP	5,890	5,931	7,062	7,118	3,538	7,076	7,076	7,288	7,507	7,732	7,964
910-592600-133	EMPLOYEE BEN - LIFE INS EXP	1,204	1,123	1,188	1,601	610	1,221	1,649	1,698	1,749	1,801	1,855
910-592600-134	EMPLOYEE BEN - ICI INS EXP	0	0	0	0	0	0	0	0	0	0	0
910-592600-135	EMPLOYEE BEN - RETIREMENT EXP	42,726	38,679	45,759	48,037	24,839	49,678	51,296	52,097	52,908	53,731	54,565
910-592600-136	PENSIONS & BENEFITS-GASB 68	(64,162)	(71,418)	64,294	0	0	0	0	0	0	0	0
910-592600-390	EMPLOYEE BENEFITS-OVERHEAD EXP	0	0	0	0	(35,512)	0	0	0	0	0	0
910-592610-135	PENSIONS & BENEFITS-GASB 68 ADJ	0	0	0	0	0	0	0	0	0	0	0

VILLAGE OF MOUNT HOREB												
2025 BUDGET WORKSHEET												
ELECTRIC DEPARTMENT		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
910-592610-335	EMPLOYEE BEN - TRAINING EXP	1,356	6,863	11,832	10,000	4,035	10,000	10,000	10,000	10,000	10,000	10,000
910-592800-200	REGULATORY COMMISSION EXPENSE	0	0	17,986	0	0	0	0	0	0	0	0
910-593000-300	MISCELLANEOUS GENERAL EXPENSE	38,788	42,803	34,544	30,000	19,913	30,000	38,000	38,000	38,000	38,000	38,000
910-593300-300	TRANSPORTATION EXPENSE	120,830	115,114	118,422	110,132	22,149	110,132	113,436	116,839	120,344	123,954	127,673
910-593300-390	TRANSPORTATION EXPENSE-WO CRED	(60,067)	(35,587)	(48,469)	(40,000)	(7,657)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
910-593500-300	MAINT OF GENERAL PLANT EXP	112	0	0	2,000	0	2,000	3,500	2,000	3,500	2,000	2,000
	TOTAL EXPENDITURES	6,423,035	7,218,564	7,162,573	7,672,821	3,189,572	7,637,508	7,789,852	7,952,614	8,013,477	8,210,367	8,351,573
	REVENUES OVER (UNDER) EXPENDITURES	193,811	1,606	305,392	(104,452)	144,512	601,686	170,071	219,580	264,126	207,582	248,748
910-321610-000	UNAPPR. EARNED SURPLUS-BEG	7,681,801	7,875,612	7,877,219	8,182,610		8,182,610	8,784,296	8,954,367	9,173,948	9,438,073	9,645,656
910-321610-000	UNAPPR. EARNED SURPLUS-END	7,875,612	7,877,219	8,182,610	8,078,159		8,784,296	8,954,367	9,173,948	9,438,073	9,645,656	9,894,404

VILLAGE OF MOUNT HOREB												
2025 BUDGET WORKSHEET												
WASTEWATER DEPARTMENT		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
930-421000-100	CAPITAL PAID IN BY MUNICIPALITY	154,905	0	0	0	0	0	0	0	0	0	0
930-441900-000	INTEREST & DIVIDEND INCOME	9,584	39,259	94,496	10,000	67,203	95,000	10,000	10,000	10,000	10,000	10,000
930-441910-000	MARKET ADJUSTMENT-INVESTMENT	0	0	0	0	0	0	0	0	0	0	0
930-442100-000	CONTRIBUTION AID OF CONSTRUCTION	276,775	5,000	100,434	0	0		0	0	0	0	0
930-442100-999	GAIN/LOSS ON SALE OF CAPITAL ASSETS	0	0	(64,693)	0	0		0	0	0	0	0
930-442900-000	AMORTIZATION OF DEBT PREMIUM	0	0	0	0	0		0	0	0	0	0
930-443200-000	CAPITALIZED INTEREST	0	0	0	0	0		0	0	0	0	0
930-462210-000	RESIDENTIAL REVENUES	2,039,413	2,073,364	2,134,867	2,084,467	1,042,928	2,177,565	2,221,116	2,265,539	2,310,850	2,357,067	2,404,208
930-462220-000	COMMERCIAL REVENUES	353,160	387,616	408,525	383,884	185,783	416,695	425,029	433,529	442,200	451,044	460,065
930-462240-000	PUBLIC AUTHORITIES REVENUES	47,471	52,284	57,466	57,934	28,936	57,934	58,513	59,098	59,689	60,286	60,889
930-462250-000	HOLDING TANK WASTE REVENUES	108	64	216	0	0	0	0	0	0	0	0
930-463100-000	FORFEITED DISCOUNTS	8,022	6,833	6,290	5,050	3,150	5,050	5,101	5,152	5,204	5,256	5,309
930-463400-000	RENT FROM SEWERAGE PROPERTY	3,094	3,094	0	0	0	0	0	0	0	0	0
930-463500-000	MISCELLANEOUS OPERATING REVENU	3,164	244,063	1,630	5,000	194	5,000	5,000	5,000	5,000	5,000	5,000
930-463510-000	CONNECTION FEES REVENUE	53,542	54,785	36,000	25,000	12,000	25,000	25,000	25,000	25,000	25,000	25,000
930-484000-000	COMPENSATION-FIXED ASSET LOSS	0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	2,949,238	2,866,362	2,775,231	2,571,335	1,340,195	2,782,244	2,749,759	2,803,318	2,857,943	2,913,653	2,970,471
EXPENDITURES												
930-540300-500	DEPRECIATION EXPENSE	1,156,026	1,174,981	1,199,910	1,120,310	599,400	1,198,800	1,200,000	1,236,000	1,273,080	1,311,272	1,350,610
Category S111	PAYROLL	386,768	392,488	405,580	408,920	244,793	489,586	417,838	422,016	426,237	430,499	434,804
Category S122	OVERTIME	8,261	10,048	10,323	9,051	5,249	10,498	9,232	9,417	9,605	9,797	9,993
930-540800-136	TAXES - PAYROLL	28,839	29,001	30,067	30,777	18,046	38,256	32,671	33,005	33,342	33,683	34,027
930-542700-620	INTEREST - LONG TERM DEBT	278,940	266,118	247,841	234,544	121,289	234,544	218,295	201,750	184,894	167,721	150,223
930-542800-000	DEBT ISSUANCE COST	0	0	0	0	0	0	0	0	0	0	0
930-582100-200	POWER & FUEL FOR PUMPING	120,656	137,079	136,224	144,200	59,190	125,000	130,000	133,900	137,917	142,055	146,317
930-582300-300	CHLORINE EXPENSE	0	0	0	0	0	0	0	0	0	0	0
930-582400-200	PHOSPHORUS REMOVAL CHEMICALS	5,861	6,497	6,343	16,789	3,040	16,789	17,293	17,812	18,346	18,896	19,463
930-582500-300	SLUDGE CONDITIONING CHEMICALS	2,911	5,927	4,168	6,200	1,827	6,200	6,386	6,578	6,775	6,978	7,187
930-582510-300	BIO SOLIDS EXPENSE	26,552	30,026	36,249	39,900	26,835	39,900	42,300	44,100	45,900	48,000	50,000
930-582600-300	OTHER CHEMICALS	0	0	3,550	4,120	0	0	0	0	0	0	0
930-582700-300	OPERATING SUPPLIES & EXPENSE	0	0	1,536	5,628	3,048	5,628	5,000	5,150	5,305	5,464	5,628
930-582710-300	LAB OPERATING SUPPLIES & EXP	9,881	11,538	11,735	15,896	8,160	15,896	16,373	16,864	17,370	17,891	18,428
930-582800-300	TRANSPORTATION EXPENSE	10,745	12,799	12,023	11,330	7,497	11,330	11,670	12,020	12,381	12,752	13,135
930-582900-530	OFFICE RENT EXPENSE	9,060	9,060	9,060	9,060	4,530	9,060	9,060	9,060	9,060	9,060	9,060
930-583000-300	METER EXPENSE	64,125	66,758	69,034	69,557	0	69,557	71,644	73,793	76,007	78,287	80,636
930-583100-300	MAINT OF SEW COLLECT SYSTEM EX	19,161	131,424	18,590	100,000	1,842	10,000	100,000	100,000	100,000	100,000	100,000

VILLAGE OF MOUNT HOREB												
2025 BUDGET WORKSHEET												
WASTEWATER DEPARTMENT		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
930-583200-300	MAINT OF COLLECT SYS PUMP EQUI	25,869	25,280	47,963	38,246	26,494	38,246	39,393	40,575	41,792	43,046	44,337
930-583300-300	MAINT TREAT & DISP PL EQUIP EX	41,960	21,348	41,607	22,145	16,862	22,145	22,809	23,493	24,198	24,924	25,672
930-583400-300	MAINT GEN PL STRUCT & EQ EXPEN	7,515	8,683	11,632	5,797	3,343	5,797	5,971	6,150	6,335	15,125	6,721
930-584300-300	UNCOLLECTIBLE ACCOUNTS	0	0	0	500	0	500	500	500	500	500	500
930-585100-300	OFFICE SUPPLIES & EXPENSE	16,905	19,411	21,636	18,540	13,637	18,540	19,096	19,669	20,259	20,867	21,493
930-585200-200	OUTSIDE SERVICES EMPLOYED	34,112	34,536	42,999	34,778	29,571	34,778	35,821	36,896	38,003	39,143	40,317
930-585300-510	INSURANCE EXPENSE	28,682	29,311	33,721	30,438	18,408	30,438	31,047	31,668	32,301	32,947	33,606
930-585400-112	EMPLOYEE INCENTIVES	1,264	1,507	(1,971)	(2,820)	104	104	0	0	0	0	0
930-585400-131	EMPLOYEE BEN - HEALTH INS EXP	94,705	97,050	96,467	221,101	52,738	105,476	113,176	116,571	120,068	123,670	127,380
930-585400-132	EMPLOYEE BEN - DENTAL INS EXP	6,038	7,053	6,871	6,412	3,447	6,894	6,894	7,101	7,314	7,533	7,759
930-585400-133	EMPLOYEE BEN - LIFE INS EXP	1,197	1,425	1,421	1,409	687	1,373	1,451	1,495	1,540	1,586	1,634
930-585400-134	EMPLOYEE BEN - ICI INS EXP	0	0	0	0	0	0	0	0	0	0	0
930-585400-135	EMPLOYEE BEN - RETIREMENT EXP	26,269	25,845	28,300	28,840	16,577	33,153	29,681	30,157	30,640	31,129	31,625
930-585400-136	PENSIONS & BENEFITS-GASB 68	(42,811)	(34,148)	34,604	0	0	0	0	0	0	0	0
930-585430-300	EMPLOYEE BEN - TRAINING EXPENS	1,303	1,300	1,371	4,000	2,119	4,000	5,500	5,500	5,500	5,500	5,500
930-585500-200	REGULATORY COMMISSION EXPENSES	50,923	65,221	55,924	50,000	7,088	50,000	50,000	50,000	50,000	50,000	50,000
930-585510-200	ADAPTIVE MANAGEMENT EXPENSES	0	0	0	31,600	0	31,600	42,600	54,600	66,600	116,600	0
930-585600-300	MISCELLANEOUS GENERAL EXPENSE	4,385	4,816	5,671	7,500	2,721	7,500	7,500	7,500	7,500	7,500	7,500
930-585610-300	MISC EXPENSE - SAFETY EQUIP	1,185	2,830	5,367	2,500	415	2,500	4,000	4,000	4,000	4,000	4,000
	TOTAL EXPENDITURES	2,427,285	2,595,212	2,635,810	2,727,268	1,298,959	2,674,088	2,703,201	2,757,340	2,812,768	2,916,425	2,837,555
	REVENUES OVER (UNDER) EXPENDITURES	521,953	271,150	139,421	(155,933)	41,236	108,156	46,558	45,978	45,175	(2,772)	132,916
930-321610-000	UNAPPR. EARNED SURPLUS-BEG	10,457,422	10,979,375	11,250,525	11,389,946		11,389,946	11,498,101	11,544,660	11,590,638	11,635,812	11,633,041
930-321610-000	UNAPPR. EARNED SURPLUS-END	10,979,375	11,250,525	11,389,946	11,002,287		11,498,101	11,544,660	11,590,638	11,635,812	11,633,041	11,765,957

**VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET**

CABLE PROGRAMMING FUND		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
225-441250-000	FRANCHISE FEE (65%)	49,342	52,389	43,286	52,000	15,751	48,000	52,000	52,000	52,000	52,000	52,000
225-485000-000	CONTRIBUTIONS-ORG & INDIVIDUALS	0	0	0	0	0	0	0	0	0	0	0
225-492000-000	TRANSFER FROM OTHER FUNDS	0	0	25,000	0	0	0	0	0	0	0	0
TOTAL REVENUES		49,342	52,389	68,286	52,000	15,751	48,000	52,000	52,000	52,000	52,000	52,000
EXPENDITURES												
225-516100-111	REGULAR WAGES	21,277	25,044	25,521	30,931	13,583	30,931	31,703	31,703	31,703	31,703	31,703
225-516100-122	OVERTIME	0	0	0	0	0	0	0	0	0	0	0
225-516100-131	HEALTH	79	2,041	2,124	2,416	1,184	2,368	2,540	2,540	2,540	2,540	2,540
225-516100-132	DENTAL	0	0	0	0	0	0	0	0	0	0	0
225-516100-133	LIFE	0	0	0	0	0	0	0	0	0	0	0
225-516100-134	ICI	0	0	0	0	0	0	0	0	0	0	0
225-516100-135	RETIREMENT	1,306	1,375	1,460	1,552	776	1,552	1,603	1,612	1,621	1,630	1,639
225-516100-136	FICA	1,633	2,072	2,115	2,366	1,130	2,366	2,425	2,425	2,425	2,425	2,425
225-516100-210	CONTRACTUAL SERVICES-CATV	600	0	0	3,000	0	5,400	8,400	8,400	8,400	8,400	8,400
225-516100-220	UTILITIES	0	0	0	0	0	0	0	0	0	0	0
225-516100-310	OFFICE SUPPLIES	0	0	0	225	0	100	150	150	150	150	150
225-516100-320	FEES & DUES	220	230	230	250	230	230	250	250	250	250	250
225-516100-328	PRINTING & PUBLICATIONS	0	0	0	0	0	0	0	0	0	0	0
225-516100-331	PROGRAM DEVELOPMENT	0	0	0	0	0	0	0	0	0	0	0
225-516100-335	TRAINING	0	0	0	0	0	0	0	0	0	0	0
225-516100-340	OPERATING SUPPLIES	0	0	0	100	0	100	100	100	100	100	100
225-516100-390	MISCELLANEOUS EXPENDITURES	0	541	0	500	0	100	250	250	250	250	250
225-516100-810	EQUIPMENT	6,756	10,104	125,595	6,000	0	1,500	3,500	3,500	3,500	3,500	3,500
TOTAL EXPENDITURES		31,871	41,407	157,046	47,340	16,903	44,647	50,921	50,930	50,939	50,948	50,957
NET REVENUES OVER (UNDER) EXPENDITURES		17,471	10,982	(88,760)	4,660	(1,152)	3,353	1,079	1,070	1,061	1,052	1,043
215-342100-000	FUND BALANCE-BEG. OF YEAR	98,064	115,535	126,517	37,758		37,758	41,111	42,190	43,260	44,321	45,373
215-342100-000	FUND BALANCE-END OF YEAR	115,535	126,517	37,758	42,418		41,111	42,190	43,260	44,321	45,373	46,416

From: [Diane Stojanovich](#)
To: [Denise Schwenn](#)
Subject: 2025 Budget request Trollway TV - Vizrt Tricaster
Date: Tuesday, September 17, 2024 12:18:40 PM

Hi Denise,

In follow-up to our discussion about the Trollway TV budget, one future equipment expense may be the replacement of the Tricaster.

The Tricaster is a major component for the cable operation. It is the video production system that allows us to produce content, broadcast live, and publish content for live streaming via Cablecast.

While we may not purchase from Full Compass, this product example supports my requested estimate of \$15,000.

[Vizrt \(formerly NewTek\) TCM4KUHDB 1x TriCaster Mini, 1x TriCaster Mini CS and 2x Spark Plus 4K IO Converters with Travel Case | Full Compass Systems](#)

Let me know if you need any additional information.

Thanks,
Diane

Diane Stojanovich
Communications Coordinator
Trollway TV
Village of Mount Horeb
138 E. Main Street
Mount Horeb, WI
(608) 437-6884, ext 113
Fax (608) 437-3190
diane.stojanovich@mounthorebwi.info
www.mounthorebwi.info

*Note: Email is preferred as I'm in the office on a part-time basis.

MHTC channel 181
Charter channel 981
Feedback or suggestions: trollwaytv@mounthorebwi.info



Vizrt (formerly NewTek) TCM4KUHDB

1x TriCaster Mini, 1x TriCaster Mini CS and 2x
Spark Plus 4K IO Converters with Travel Case

OUR PART #: TCM4KUHDB MFR #: BDL-000000003

Nizrt TC Mini (TCM4KUHDB) is an easy to use compact video
creation system to let anyone with a story to tell make fun &
exciting shows without needing production expertise ... [Read
more](#)



Our Price:
\$11,495.00

Low Price Guaranteed

**Item usually available to
ship in 9-12 Business
Days. Please call for up-
to-date information on
product availability.**



Shipping charges may apply.



**Netgear GS108-
400NAS**
Desktop Switch,8-Port
Gigabit

\$49.99



Furman SS-6B
15A AC Surge Strip, 6
Outlet

\$34.99



**Kramer C-HM/HM-10-
FC**
Cable HDMI To HDMI
10ft

\$13.60



**Kramer C-HM/HM-25-
FC**
Cable HDMI To HDMI
25ft

\$24.00



All States RT-350

1000x 3.8" Black Nylon
Cable Ties With 18 Lbs
Of Tensile Strength

\$29.86

Product Overview

Nizrt TC Mini (TCM4KUHDB) is an easy to use compact video creation system to let anyone with a story to tell make fun & exciting shows without needing production expertise.

Show More

WARNING: Cancer and Reproductive Harm - www.P65Warnings.ca.gov.

**VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET**

SW DANE (OUTREACH FUND)		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
230-469100-000	OUTREACH PROGRAM-MISC INCOME	372	208	976	0	80	80	0	0	0	0	0
230-473600-000	COUNTY GRANTS - OUTREACH PROG.	51,792	55,331	58,752	63,562	37,012	82,011	81,638	81,638	81,638	81,638	81,638
230-473610-000	COUNTY GRANTS - NUTRITION PROG	31,840	33,273	36,425	40,879	12,767	41,377	42,523	42,523	42,523	42,523	42,523
230-473615-000	COUNTY GRANTS - MACM PROGRAM	1,725	274	952	8,800	389	9,416	9,416	9,416	9,416	9,416	9,416
230-473618-000	COUNTY GRANTS - CATERED MEALS	9,642	22,879	29,690	15,759	16,792	16,573	11,550	11,550	11,550	11,550	11,550
230-473620-000	MUNICIPALITY CONTRIBUTIONS	26,061	31,303	38,717	45,033	16,742	38,804	40,084	41,407	42,773	44,185	45,643
230-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	32,877	39,453	47,343	48,953	37,338	48,953	50,568	52,237	53,961	55,742	57,581
230-492200-000	TRANSFER FROM SPEC REV FUNDS	15,000	15,000	0	16,000	0	0	0	10,000	0	0	0
TOTAL REVENUES		169,309	197,722	212,854	238,986	121,120	237,214	235,779	248,771	241,861	245,054	248,351
EXPENDITURES												
NUTRITION												
230-546200-111	REGULAR WAGES	26,667	32,177	33,771	33,134	17,520	33,134	33,969	35,666	37,450	39,322	41,288
230-546200-122	OVERTIME	86	148	78	50	0	50	50	50	50	50	50
230-546200-131	HEALTH	9,103	9,746	9,589	21,978	5,321	10,643	11,420	11,763	12,116	12,479	12,853
230-546200-132	DENTAL	344	230	346	593	175	349	349	359	370	381	392
230-546200-133	LIFE	169	196	162	202	64	128	145	149	153	158	163
230-546200-134	ICI	0	0	0	0	0	0	0	0	0	0	0
230-546200-135	RETIREMENT	1,803	2,105	2,314	2,256	1,212	2,256	2,364	2,497	2,636	2,784	2,939
230-546200-136	FICA	1,651	2,039	2,211	2,538	1,124	2,538	2,599	2,728	2,865	3,008	3,159
230-546200-210	CONTRACTUAL - CATRED MEALS	9,642	7,591	11,346	15,759	4,470	16,573	11,550	11,550	11,550	11,550	11,550
230-546200-249	MISCELLANEOUS-CONTRACTUAL	0	0	0	1,750	0	0	1,750	1,750	1,750	1,750	1,750
230-546200-310	OFFICE SUPPLIES	48	0	64	300	0	300	300	300	300	300	300
230-546200-315	POSTAGE	220	0	529	515	0	515	530	546	562	579	596
230-546200-330	MILEAGE REIMBURSEMENT	155	166	166	600	256	600	175	175	175	175	175
230-546200-335	TRAINING	265	0	184	200	3	100	100	100	100	100	100
230-546200-340	OPERATING SUPPLIES	613	1,800	745	3,090	253	1,500	1,500	1,545	1,591	1,639	1,688
230-546200-390	FOOD & HOUSEHOLD SUPPLIES	443	202	269	309	276	309	318	328	338	348	358
230-546200-399	PROGRAM EXPENDITURES	48	363	299	350	222	350	1,000	1,000	1,000	1,000	1,000
230-546200-511	UNEMPLOYMENT	0	0	0	0	0	0	0	0	0	0	0
230-546200-810	EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
TOTAL NUTRITION		51,256	56,763	62,073	83,624	30,895	69,344	68,119	70,507	73,006	75,623	78,361
OUTREACH												
230-546300-111	REGULAR WAGES	72,318	85,850	88,232	93,768	46,994	93,768	97,905	102,800	107,940	113,337	119,004
230-546300-122	OVERTIME	369	470	247	100	0	100	100	100	100	100	100
230-546300-131	HEALTH	18,704	29,053	18,891	43,298	12,563	25,126	26,960	27,769	28,602	29,460	30,344
230-546300-132	DENTAL	1,300	1,517	2,061	2,237	727	1,454	1,450	1,494	1,539	1,585	1,633
230-546300-133	LIFE	415	482	324	473	25	49	145	149	153	158	163
230-546300-134	ICI	0	0	0	0	0	0	0	0	0	0	0
230-546300-135	RETIREMENT	4,891	5,617	5,876	6,383	3,240	6,383	6,811	7,193	7,595	8,020	8,468
230-546300-136	FICA	5,600	6,192	6,918	7,181	3,431	7,181	7,490	7,864	8,257	8,670	9,104
230-546300-220	TELEPHONE	1,173	1,190	1,258	1,230	695	1,230	1,261	1,293	1,325	1,358	1,392
230-546300-249	MISCELLANEOUS-CONTRACTUAL	0	0	0	1,750	0	0	1,750	1,750	1,750	1,750	1,750
230-546300-310	OFFICE SUPPLIES	0	148	109	206	89	206	212	218	225	232	239
230-546300-315	POSTAGE	452	480	264	515	0	400	500	515	530	546	562
230-546300-330	MILEAGE REIMBURSEMENT	248	231	224	520	135	520	250	260	270	281	292

**VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET**

SW DANE (OUTREACH FUND)		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
230-546300-335	TRAINING	166	9	96	250	32	150	200	200	200	200	200
230-546300-340	OPERATING SUPPLIES	3,937	4,658	5,277	5,250	2,131	5,250	5,250	5,513	5,789	6,078	6,382
230-546300-399	PROGRAM EXPENDITURES	69	759	198	350	(308)	350	1,000	1,000	1,000	1,000	1,000
230-546300-511	UNEMPLOYMENT	0	0	0	0	0	0	0	0	0	0	0
230-546300-530	RENT	3,600	3,600	3,600	3,600	1,800	3,600	3,600	3,600	3,600	3,600	3,600
230-546300-810	EQUIPMENT	0	0	2,224	0	0	0	0	0	0	0	0
TOTAL OUTREACH		113,242	140,256	135,799	167,111	71,554	145,767	154,884	161,719	168,876	176,376	184,233
OTHER FINANCING USES												
230-546400-390	FUNDRAISING EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0
230-546400-399	EMERGENCY FUND EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0
230-546400-900	RETURN-PRIOR YR CO GRANT MEALS	0	678	0	0	0	0	0	0	0	0	0
230-592200-500	TRANSFER TO SPEC REV FUNDS	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING USES		0	678	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		164,498	197,697	197,872	250,735	102,449	215,112	223,002	232,225	241,881	251,999	262,594
NET REVENUES OVER (UNDER) EXPENDITURES		4,811	24	14,982	(11,749)	18,671	22,103	12,777	16,546	(20)	(6,945)	(14,243)
230-342100-000	FUND BALANCE-BEG. OF YEAR	102	4,913	4,937	19,919	19,919	19,919	42,022	54,799	71,345	71,325	64,380
230-342100-000	FUND BALANCE-END OF YEAR	4,913	4,937	19,919	8,170	38,590	42,022	54,799	71,345	71,325	64,380	50,137
Fund 231 Fund Balance (EOY) / Total Expenditures		102%	97%	85%	91%		114%	79%	107%	109%	110%	111%
Months in Reserve		12	12	10	11		14	9	13	13	13	13

**VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET**

OUTREACH SPECIAL PROJECTS FUND		12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
231-469900-000	FUNDRAISING REVENUE	9,819	20,220	20,060	7,500	875	1,750	7,500	7,500	7,500	7,500	7,500
231-481100-000	INVESTMENT INTEREST	599	2,249	7,775	150	8,354	8,500	150	150	150	150	150
231-485000-000	CONTRIBUTIONS-ORG & INDIVIDUAL	11,494	16,805	11,064	10,000	10,159	15,000	10,000	10,000	10,000	10,000	10,000
231-492200-000	TRANSFER FROM SPEC REV FUNDS	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES		21,912	39,274	38,900	17,650	19,388	25,250	17,650	17,650	17,650	17,650	17,650
EXPENDITURES												
231-546400-325	NEWSLETTER EXPENDITURES	1,542	1,176	1,512	1,500	1,088	1,500	1,500	1,500	1,500	1,500	1,500
231-546400-390	FUNDRAISING EXPENDITURES	0	0	0	1,000	6,500	6,500	1,000	1,000	1,000	1,000	1,000
231-546400-395	MEMORIAL EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0
231-546400-399	EMERGENCY EXPENDITURES	0	0	0	1,000	0	1,000	1,000	1,000	1,000	1,000	1,000
231-592200-500	TRANSFER TO SPEC REV FUNDS	15,000	15,000	0	16,000	0	0	0	10,000	0	0	0
TOTAL EXPENDITURES		16,542	16,176	1,512	19,500	7,588	9,000	3,500	13,500	3,500	3,500	3,500
NET REVENUES OVER (UNDER) EXPENDITURES		5,370	23,098	37,388	(1,850)	11,800	16,250	14,150	4,150	14,150	14,150	14,150
231-342100-000	FUND BALANCE-BEG. OF YEAR	162,546	167,916	191,015	228,402		228,402	244,652	244,652	248,802	262,952	277,102
231-342100-000	FUND BALANCE-END OF YEAR	167,916	191,015	228,402	226,552		244,652	258,802	248,802	262,952	277,102	291,252



HERITAGE
COMMUNITY
OPPORTUNITY

VILLAGE OF MOUNT HOREB

E. Main Street
Mount Horeb, WI 53572
Phone: (608) 437-6884 Fax: (608) 437-3190
Email: mhinfo@mounthorebwi.info Web: mounthorebwi.info

Village of Mount Horeb 2025 Budget Calendar

No later than July 2024: Department heads meet with their respective committees to discuss and recommend capital purchase requests for the 2025-2029 budget years.

July 31, 2024: Department requests for Capital Improvement purchases for years 2025-2029 due to the Village Administrator.

August 9, 2024: Village Administrator provides preliminary 2025 operating budget to department heads for review.

August 26-30, 2024: Department heads meet with Village Administrator and Treasurer to discuss 2025 operating and capital budgets.

Finance & Personnel Meetings – Proposed; FP Committee to approve 5/1/2025:

- September 25, 2024: 5:00 p.m. Finance and Personnel Committee meets to discuss 2025 budget and 2025 – 2029 Capital Improvement Plan (data for review to be distributed by September 18, 2024)
- October 2, 2024: 4:00 p.m. Finance and Personnel Committee meeting, with department heads in attendance, to present 2025 budget requests
- October 16, 2024: 5:00 p.m. Finance and Personnel Committee meeting to continue budget work
- October 23, 2024: 5:00 p.m. Finance and Personnel Committee meeting to continue budget work (if necessary)

November 6, 2024: Village Administrator presents 2025 budget and 2025-2029 Capital Improvement Plan to Village Board. Village Board sets a public hearing for November 20, 2024.

November 20, 2024: Village Board holds public hearing on 2025 budget and 2025-2029 Capital Improvement Plan followed by budget adoption.